# FACTS AND FIGURES OF THE UNITED STATES 1980 EDITION

The findings of a survey of
1979 funeral service income and expense data
conducted by VANDERLYN R. PINE, PH.D.
for the
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of the United States, Inc.

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July 25, 1980

Board of Governors
National Funeral Directors Association of the United States, Inc.
Milwaukee, Wisconsin

Gentlemen:

The following report presents the findings of a national survey of funeral service facts and figures for 1979. The major purposes of this research project were to obtain (1) detailed income and expense information and (2) important financial and management data from a representative sample of funeral homes.

All members of the National Funeral Directors Association were sent questionnaires. This report is based on the response of 1047 firms which reported on 138,551 funerals.

Individual questionnaires were tabulated and then utilized to provide various summary statistics such as averages and percentages. To enable a clearer interpretation of the data, the findings are categorized by such things as Census Bureau Division, type of funeral service, size of operation, information on funeral offerings, veteran status, age, sex, and pricing methods.

The findings presented in this report provide an accurate picture of funeral service facts and figures for the sample respondents. As is the case with most demographic statistics, the present statistics represent estimates based on only part of the population. A comparison of the characteristics of the sample with those of the population indicates that there is a slight overrepresentation of firms conducting a large number of services. Even though it is possible that the population values might be different from the present estimates, comparisons with other similar statistics and past NFDA studies indicate that in almost all cases the dollar amounts are consistent with those of these other studies.

The findings presented in this report are intended to be self-explanatory. If there are any questions about them or the analysis, please advise me.

Respectfully submitted,
Vanderlyn R. Pine
Research and Analysis Consultant

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## Preface

The data contained in this abstract are the findings from a 1980 study of funerals and funeral homes in the continental United States. The purpose of the survey was to determine 1979 funeral service income and expense patterns and other data pertinent to funeral service.

These statistics are for descriptive and comparative purposes only and are not presented as a pricing pattern for funeral directors. The data are based on a sample of funeral homes each of which reported on all funerals conducted during the fiscal year 1979. The figures (statistics) which describe a given sample are estimates which may vary from the figures (parameters) which would describe the complete population.

These statistics are historical in nature and are not offered as a model. The data can be used in analyzing individual management information.

### GATHERING THE DATA

*The Statistical Abstract of Funeral Service Facts and Figures of the United States* is based on responses to a detailed questionnaire sent to all members reported to the National Funeral Directors Association. The questionnaire on which the present abstract is based is reproduced with references following each question indicating the Table numbers in this abstract.

Funeral directors who participated in the survey and who maintained a questionnaire for their own records may follow the tables in the abstract and match them to the values found in their questionnaire. The questions on page 3 and 4 of the questionnaire are self-explanatory. The questions on page 5 are used to calculate findings presented on many pages. The distinction between single unit, bi-unit, tri-unit, and multi-unit may be found in columns 5 through 8 with special attention drawn to the description in the directions on page 5. The explanation of how to enter the values indicates information that is useful for determining the values on many of the pages in this abstract.

### GENERAL INFORMATION ON DATA PRESENTED

The figures presented in this abstract may be compared with similar past figures for an individual funeral home, and they may be examined comparatively on a national basis as well as according to Census (geographical) Division (See map). Many of the pages are self-explanatory, listing percentages, dollar amounts, numbers of funerals conducted, and so forth. The values are explained in the name of the table and in the heading of each of the columns of values. Other pages may not be completely self-explanatory, but they can be understood with the following brief explanation.

The terms "total-adult services," "partial-adult services," "welfare-adult services," and "child services" appear in many tables throughout this report. These terms are common in the profession and have generally accepted meanings. For the purpose of this statistical abstract, the following definitions are used for the service categories.

First, the term "total-adult services" refers to adult funerals in which the funeral director provides all (the total) of the customary professional services, necessary facilities and equipment, motor equipment, and the casket and merchandise as selected.

Second, "partial-adult services" refers to those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment, motor equipment, and/or the casket or merchandise as selected.

Third, the term "welfare-adult services" refers to total-adult funeral services for welfare recipients, the payment for which may come in whole or in part from one or more units of government.

Fourth, the term "child-services" refers to funerals for infants and adolescents up to the age of 15. This conforms to the age-specific death categories of the Mortality Statistics Branch, Division of Vital Statistics, Public Health Service, Department of Health, Education and Welfare. Services for people who are 15 years of age and over are classified as "adult" for the purpose of this study because of the size casket required.

### GUIDE TO TABULAR PRESENTATION

All tables in the *Statistical Abstract* are numbered, and most are arranged to conform to earlier editions. In some instances, the table numbers are the same as the page numbers in former editions. To assist in interpretation, the present number for each table is given followed by the page numbers from earlier editions in parentheses. Tables 2. through 8. (pages 2-8) are general in nature. Tables 9. through 12. (pages 9-12) show the source of income. Tables 13. (pages 13-22) show funeral service operating income. Table 14. (pages 23-33)

show average operating expenses. Tables 15. and 16. (pages 34-36) show average values. Tables 17. and 18. (pages 37-38) show selected findings. Tables 19. (pages 39-48) show the ranges in prices of services offered. Tables (13) 20. (pages 49-58) show operating service income controlling for veteran status. Tables (13) 21. through tables (13) 24. (pages 64-103) show funeral service operating income controlling for pricing method. Tables (13) 25. (pages 59-60) show operating service income controlling for sex. Tables 27. and 28. (pages 104-109) show funeral service operating income and miscellaneous characteristics.

The format is identical for all tables numbered 13., reporting operating service income. Reading the headings of each column, we see that the two left-hand columns report "The Percentage of . . ." first, the services reported, and second, the charges reported. All services are divided into the 4 service categories. Total-adult services are further divided into approximately $100 ranges up to $3,000, and then $3,000 or more.

Let us look at a specific example and interpret the values in Table 13. Child services constitute 3.25% of the services reported, whereas child services produce .77% of the charges reported. Similarly, child services, welfare-adult services, and partial-adult services together constitute 22.36% of the services reported, whereas these same three categories produce 10.19% of the charges reported. Similar interpretations may be made for each of the entries in the first two columns in all tables of this type.

The average funeral charges for each of the categories within a service category or within a dollar range for total-adult services is listed in the third column. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices. The fourth column reports the casket cost for each service category or dollar range.

Tables 14. report Average Funeral Service Operating Expenses for the United States and for the Census Divisions. The left-hand column lists the expense classification, and a detailed explanation of how these expenses are calculated appears in the footnote. The averages for all services are calculated from the total dollars of expenses divided by the total number of funerals reported. The averages for total-adult services, partial-adult services, and child services are proportionately allocated dollars of expenses divided by the number of funerals reported in each category. The proportionate contribution is determined by the proportion of income received from each of these categories. Thus, the values in the total-adult services column reflect the average expenses for each of the classifications divided by the number of total-adult funerals reported. The amount allocated to each of the categories is determined by the proportion of charges reported, that is, it is based on income produced. The number of each type of funeral service is determined by multiplying the percentage reported for that type times the total number of funerals. For example, to determine the number of child services, simply multiply the values in Table 13., that is, .0325 x 138,551 = 4503 child services.

Table 18. presents Average and Percentage Per Service Income and Expenses Statement for All Services. The two left-hand columns of values show the average dollars for charges, costs, expenses, and margins, summarizing the data presented on preceding pages. The two columns of values to the right list the percentages for the dollar values. The percentages reflect charges, costs, expenses, and margins, and their ratio to all operating income. For example, the average Funeral Charges for all services is $1,429 and this represents 75.1% of All Operating Income of which the average is $1,902. The average Operating Margin is $1,310, and this represents 68.9% of All Operating Income. The Net Margin Before Income Taxes averages $89 per funeral, and this represents 4.7% of All Operating Income.

In some tables, details or subtotals do not add to totals, nor do identical values always appear as equal because of rounding.

Grateful appreciation is extended to the funeral directors who participated in this study. Without their cooperation, this compilation of statistics would not have been possible.

Thanks also to the following people whose assistance contributed to the completion of this *Abstract:* William F. Egner, Jr., Elizabeth Palmer, Marilyn Rosen, Elizabeth Turner, Susan Valk, and Kathy WIlliams.

#### SUGGESTIONS AND COMMENTS

Suggestions about the presentation of data in the *Statistical Abstract of Funeral Service Facts and Figures of the United States* have been most helpful. You are urged to make your needs known for consideration in planning future editions. Suggestions, comments, or requests for additional information should be sent to Vanderlyn R. Pine, Ph.D., Research and Analysis Consultant, P.O. Box 753, New Paltz, New York, 12561.

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## Map of the United States Showing the Census Bureau Divisions, Number of Firms Participating, and Number of Funerals Reported

**United States Totals:**
Number of Firms, 1,047 — Number of Funerals, 138,551

1. **New England**
   Maine, New Hampshire
   Vermont, Massachusetts
   Rhode Island, Connecticut
2. **Middle Atlantic**
   New York, New Jersey
   Pennsylvania
3. **South Atlantic**
   Delaware, Maryland
   District of Columbia
   Virginia, West Virginia
   North Carolina
   South Carolina
   Georgia, Florida
4. **East North Central**
   Ohio, Indiana
   Illinois, Michigan
   Wisconsin
5. **West North Central**
   Iowa, Minnesota, Missouri
   North Dakota
   South Dakota, Nebraska
   Kansas
6. **East South Central**
   Kentucky, Tennessee
   Alabama, Mississippi
7. **West South Central**
   Arkansas, Louisiana
   Oklahoma, Texas
8. **Mountain**
   Montana, Idaho, Wyoming
   Colorado, New Mexico
   Arizona, Utah, Nevada
9. **Pacific**
   Washington, Oregon
   California

## Source of Data

2.

| | Number Firms Reporting | Number Funerals Reported |
|---|---|---|
| **UNITED STATES** | 1047 | 138,551 |
| **1. NEW ENGLAND** | **54** | **7,398** |
| Connecticut | 7 | 1,481 |
| Maine | 11 | 1,270 |
| Massachusetts | 25 | 3,243 |
| New Hampshire | 5 | 677 |
| Rhode Island | 2 | 438 |
| Vermont | 4 | 289 |
| **2. MIDDLE ATLANTIC** | **142** | **13,667** |
| Pennsylvania | 80 | 6,826 |
| New Jersey | 18 | 2,564 |
| New York | 44 | 4,277 |
| **3. SOUTH ATLANTIC** | **109** | **22,929** |
| Delaware | 0 | 0 |
| District of Columbia | 0 | 0 |
| Florida | 17 | 6,308 |
| Georgia | 17 | 2,915 |
| Maryland | 12 | 4,407 |
| North Carolina | 19 | 3,636 |
| South Carolina | 13 | 1,746 |
| Virginia | 15 | 1,801 |
| West Virginia | 16 | 2,116 |
| **4. EAST NORTH CENTRAL** | **341** | **38,717** |
| Illinois | 52 | 6,113 |
| Indiana | 49 | 4,478 |
| Michigan | 83 | 11,130 |
| Ohio | 84 | 9,762 |
| Wisconsin | 73 | 7,234 |
| **5. WEST NORTH CENTRAL** | **188** | **18,139** |
| Iowa | 34 | 2,816 |
| Kansas | 31 | 2,690 |
| Minnesota | 36 | 4,377 |
| Missouri | 44 | 4,876 |
| Nebraska | 17 | 1,250 |
| North Dakota | 10 | 895 |
| South Dakota | 16 | 1,235 |
| **6. EAST SOUTH CENTRAL** | **61** | **9,919** |
| Alabama | 4 | 526 |
| Kentucky | 38 | 5,385 |
| Mississippi | 6 | 1,681 |
| Tennessee | 13 | 2,327 |
| **7. WEST SOUTH CENTRAL** | **74** | **12,376** |
| Arkansas | 10 | 1,748 |
| Louisiana | 7 | 2,565 |
| Oklahoma | 23 | 3,029 |
| Texas | 34 | 5,034 |
| **8. MOUNTAIN** | **52** | **8,883** |
| Arizona | 3 | 782 |
| Colorado | 12 | 2,165 |
| Idaho | 7 | 1,077 |
| Montana | 8 | 766 |
| Nevada | 0 | 0 |
| New Mexico | 6 | 1,891 |
| Utah | 10 | 1,461 |
| Wyoming | 6 | 741 |
| **9. PACIFIC** | **26** | **6,523** |
| California | 0 | 0 |
| Oregon | 8 | 1,569 |
| Washington | 18 | 4,954 |

## Source of Survey Data

3.

The Percentage of Firms Reporting and the Average Number of Services Conducted Per Firm by Volume Category and Census Bureau Division

| DIVISION | VOLUME CATEGORY 0-99 % | 0-99 N | 100-199 % | 100-199 N | 200-299 % | 200-299 N | 300 AND MORE % | 300 AND MORE N | ALL FIRMS % | ALL FIRMS N |
|---|---|---|---|---|---|---|---|---|---|---|
| UNITED STATES | 52 | 60 | 30 | 136 | 10 | 232 | 8 | 483 | 100 | 132 |
| 1. NEW ENGLAND | 35 | 59 | 43 | 135 | 15 | 223 | 7 | 344 | 100 | 137 |
| 2. MIDDLE ATLANTIC | 64 | 55 | 28 | 131 | 6 | 240 | 2 | 501 | 100 | 96 |
| 3. SOUTH ATLANTIC | 40 | 65 | 28 | 139 | 10 | 232 | 22 | 555 | 100 | 210 |
| 4. EAST NORTH CENTRAL | 58 | 59 | 28 | 139 | 8 | 236 | 6 | 386 | 100 | 114 |
| 5. WEST NORTH CENTRAL | 62 | 57 | 27 | 130 | 9 | 219 | 2 | 371 | 100 | 96 |
| 6. EAST SOUTH CENTRAL | 36 | 67 | 36 | 131 | 18 | 244 | 10 | 481 | 100 | 163 |
| 7. WEST SOUTH CENTRAL | 43 | 68 | 34 | 143 | 11 | 240 | 12 | 523 | 100 | 167 |
| 8. MOUNTAIN | 36 | 73 | 35 | 135 | 17 | 240 | 12 | 485 | 100 | 171 |
| 9. PACIFIC | 23 | 57 | 27 | 147 | 27 | 219 | 23 | 602 | 100 | 251 |

## Form of Ownership

4.

The Percentage of Firms Reporting Their Form of Ownership by Census Bureau Division

| DIVISION | INDIVIDUAL PROPRIETORSHIP | PARTNERSHIP | CORPORATIONS PRIVATE | CORPORATIONS PUBLIC | ALL FIRMS |
|---|---|---|---|---|---|
| UNITED STATES | 31 | 9 | 59 | 1 | 100 |
| 1. NEW ENGLAND | 15 | 4 | 81 | 0 | 100 |
| 2. MIDDLE ATLANTIC | 50 | 6 | 43 | 1 | 100 |
| 3. SOUTH ATLANTIC | 17 | 9 | 73 | 1 | 100 |
| 4. EAST NORTH CENTRAL | 35 | 10 | 54 | 1 | 100 |
| 5. WEST NORTH CENTRAL | 37 | 8 | 53 | 2 | 100 |
| 6. EAST SOUTH CENTRAL | 21 | 15 | 64 | 0 | 100 |
| 7. WEST SOUTH CENTRAL | 23 | 12 | 65 | 0 | 100 |
| 8. MOUNTAIN | 15 | 10 | 75 | 0 | 100 |
| 9. PACIFIC | 15 | 19 | 66 | 0 | 100 |

## Collection Procedures

5.

The Percentage of Firms Reporting That They Use Specific Collection Procedures by Census Bureau Division

| DIVISION | PERCENT ALLOWING CASH DISCOUNT | PERCENT CHARGING INTEREST | PERCENT USING SALES CONTRACT | PERCENT USING FINANCE PLANS |
|---|---|---|---|---|
| UNITED STATES | 17 | 59 | 91 | 13 |
| 1. NEW ENGLAND | 17 | 74 | 94 | 17 |
| 2. MIDDLE ATLANTIC | 13 | 42 | 96 | 6 |
| 3. SOUTH ATLANTIC | 22 | 54 | 86 | 13 |
| 4. EAST NORTH CENTRAL | 15 | 63 | 93 | 9 |
| 5. WEST NORTH CENTRAL | 19 | 60 | 90 | 13 |
| 6. EAST SOUTH CENTRAL | 16 | 46 | 80 | 16 |
| 7. WEST SOUTH CENTRAL | 11 | 57 | 95 | 24 |
| 8. MOUNTAIN | 15 | 75 | 92 | 27 |
| 9. PACIFIC | 35 | 81 | 88 | 31 |

## Personnel

6.

The Percentage of Licensees Among the Full-time Personnel of the Firms Reporting and the Percentage of Firms Reporting That They Have Specific Personnel Benefit Plans by Census Bureau Division

| DIVISION | FULL TIME PERSONNEL | | PERSONNEL BENEFITS | |
|---|---|---|---|---|
| | PERCENT LICENSED EMPLOYEES | PERCENT LICENSED OWNERS | PERCENT WITH EMPLOYEE RETIREMENT PLAN | PERCENT WITH PROFIT- SHARING PLAN |
| UNITED STATES | 53 | 88 | 28 | 18 |
| 1. NEW ENGLAND | 61 | 91 | 24 | 20 |
| 2. MIDDLE ATLANTIC | 50 | 89 | 27 | 8 |
| 3. SOUTH ATLANTIC | 51 | 90 | 28 | 15 |
| 4. EAST NORTH CENTRAL | 57 | 86 | 31 | 19 |
| 5. WEST NORTH CENTRAL | 62 | 94 | 27 | 23 |
| 6. EAST SOUTH CENTRAL | 48 | 88 | 23 | 8 |
| 7. WEST SOUTH CENTRAL | 45 | 88 | 18 | 18 |
| 8. MOUNTAIN | 50 | 75 | 35 | 29 |
| 9. PACIFIC | 56 | 93 | 50 | 35 |

## Motor Equipment

7.

The Percentage of Firms Reporting that They Operate an Ambulance Service and the Percentage of Firms Reporting the Way in Which They Acquire Their Motor Equipment by Census Bureau Division

| DIVISION | PERCENT OPERATING AMBULANCE SERVICE | PERCENT OWNING ALL OF IT | PERCENT OWNING PART OF IT AND RENTING PART OF IT | PERCENT RENTING ALL OF IT | PERCENT POOLING IT WITH OTHERS | ALL FIRMS |
|---|---|---|---|---|---|---|
| UNITED STATES | 7 | 62 | 31 | 6 | 1 | 100 |
| 1. NEW ENGLAND | 0 | 44 | 48 | 8 | 0 | 100 |
| 2. MIDDLE ATLANTIC | 4 | 43 | 46 | 10 | 1 | 100 |
| 3. SOUTH ATLANTIC | 2 | 75 | 19 | 6 | 0 | 100 |
| 4. EAST NORTH CENTRAL | 12 | 54 | 38 | 7 | 1 | 100 |
| 5. WEST NORTH CENTRAL | 4 | 72 | 23 | 4 | 1 | 100 |
| 6. EAST SOUTH CENTRAL | 13 | 68 | 25 | 5 | 2 | 100 |
| 7. WEST SOUTH CENTRAL | 6 | 81 | 11 | 7 | 1 | 100 |
| 8. MOUNTAIN | 11 | 82 | 12 | 6 | 0 | 100 |
| 9. PACIFIC | 0 | 72 | 28 | 0 | 0 | 100 |

## Investment

8.

The Average Investment* Per Total-Adult Funeral Service by Census Bureau Division

| DIVISION | INVESTMENT* |
|---|---|
| UNITED STATES | 2169 |
| 1. NEW ENGLAND | 1961 |
| 2. MIDDLE ATLANTIC | 2487 |
| 3. SOUTH ATLANTIC | 1816 |
| 4. EAST NORTH CENTRAL | 2324 |
| 5. WEST NORTH CENTRAL | 2450 |
| 6. EAST SOUTH CENTRAL | 2173 |
| 7. WEST SOUTH CENTRAL | 1975 |
| 8. MOUNTAIN | 1949 |
| 9. PACIFIC | 1629 |

*The five items of investment totaled to derive this average are (1) merchandise inventory; (2) accounts receivable; and, the accumulated costs not deducting depreciation of (3) funeral home building and land, (4) funeral service equipment, and (5) motor equipment.

## Charges

9.

The Percentage of Charges for Each Category for Total-Adult Funeral Services by Census Bureau Division

| DIVISION | CHARGE CATEGORY | | | | |
|---|---|---|---|---|---|
| | PERCENT FUNERAL CHARGES* | PERCENT INTERMENT RECEPTACLE CHARGE* | PERCENT OTHER FUNERAL HOME CHARGES | PERCENT PERCENT CASH ADVANCES | ALL CHARGES |
| UNITED STATES | 76 | 13 | 1 | 10 | 100 |
| 1. NEW ENGLAND | 78 | 10 | 1 | 11 | 100 |
| 2. MIDDLE ATLANTIC | 75 | 12 | 1 | 12 | 100 |
| 3. SOUTH ATLANTIC | 76 | 14 | 2 | 8 | 100 |
| 4. EAST NORTH CENTRAL | 74 | 14 | 1 | 11 | 100 |
| 5. WEST NORTH CENTRAL | 74 | 15 | 1 | 10 | 100 |
| 6. EAST SOUTH CENTRAL | 75 | 15 | 2 | 8 | 100 |
| 7. WEST SOUTH CENTRAL | 80 | 10 | 2 | 8 | 100 |
| 8. MOUNTAIN | 81 | 7 | 2 | 10 | 100 |
| 9. PACIFIC | 85 | 4 | 4 | 7 | 100 |

*The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

The term "Interment Receptacle Charge" refers to the charge made for either a wooden box, concrete box, concrete grave liner, or a concrete or metal vault.

The term "Other Funeral Home Charges" refers to charges made for additional items selected such as clothing, other funeral merchandise, additional automotive equipment, and other miscellaneous items.

## Charges and Costs

10.

The Average Funeral Charges* and the Average Casket Cost Selected by Type of Service and Census Bureau Division

| DIVISION | TYPE OF SERVICE | | | |
|---|---|---|---|---|
| | TOTAL-ADULT | | ALL SERVICES | |
| | FUNERAL CHARGES* | CASKET COST | FUNERAL CHARGES* | CASKET COST |
| UNITED STATES | 1653 | 304 | 1429 | 258 |
| 1. NEW ENGLAND | 1590 | 279 | 1382 | 236 |
| 2. MIDDLE ATLANTIC | 1676 | 309 | 1491 | 270 |
| 3. SOUTH ATLANTIC | 1605 | 292 | 1373 | 244 |
| 4. EAST NORTH CENTRAL | 1754 | 319 | 1552 | 278 |
| 5. WEST NORTH CENTRAL | 1668 | 309 | 1459 | 266 |
| 6. EAST SOUTH CENTRAL | 1646 | 323 | 1475 | 285 |
| 7. WEST SOUTH CENTRAL | 1625 | 313 | 1403 | 267 |
| 8. MOUNTAIN | 1509 | 271 | 1161 | 204 |
| 9. PACIFIC | 1350 | 241 | 1072 | 181 |

*The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Average Funeral Charges Per Firm

11.

Highest, Median, and Lowest Average Funeral Charges for the Total-Adult Funeral Services Selected by Census Bureau Division

| DIVISION | HIGHEST[a] | MEDIAN[a] | LOWEST[a] |
|---|---|---|---|
| UNITED STATES | 4407 | 1669 | 871 |
| 1. NEW ENGLAND | 2336 | 1526 | 1044 |
| 2. MIDDLE ATLANTIC | 4407 | 1656 | 1053 |
| 3. SOUTH ATLANTIC | 2501 | 1646 | 1054 |
| 4. EAST NORTH CENTRAL | 2529 | 1745 | 871 |
| 5. WEST NORTH CENTRAL | 2271 | 1683 | 1049 |
| 6. EAST SOUTH CENTRAL | 2355 | 1661 | 1022 |
| 7. WEST SOUTH CENTRAL | 2246 | 1639 | 1091 |
| 8. MOUNTAIN | 2183 | 1555 | 978 |
| 9. PACIFIC | 1831 | 1444 | 1028 |

[a] The average funeral charges for each firm participating in the survey was computed. This table reflects that firm which has the highest average, that firm which has the median average, and that firm which has the lowest average funeral charges for its total-adult funeral services. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Interment Receptacle

12.

The Percentage of Times an Interment Receptacle Was Used by Type of Service and Census Bureau Division and the Average Sale and Cost of the Interment Receptacle[a] by Census Bureau Division

| | PERCENT USED | | AVERAGE | |
|---|---|---|---|---|
| DIVISION | TOTAL-ADULT | ALL SERVICES | SALE | COST |
| UNITED STATES | 83 | 72 | 241 | 128 |
| 1. NEW ENGLAND | 77 | 70 | 183 | 103 |
| 2. MIDDLE ATLANTIC | 85 | 76 | 247 | 130 |
| 3. SOUTH ATLANTIC | 81 | 65 | 227 | 118 |
| 4. EAST NORTH CENTRAL | 93 | 83 | 300 | 158 |
| 5. WEST NORTH CENTRAL | 91 | 82 | 302 | 166 |
| 6. EAST SOUTH CENTRAL | 92 | 83 | 284 | 146 |
| 7. WEST SOUTH CENTRAL | 71 | 64 | 185 | 103 |
| 8. MOUNTAIN | 57 | 47 | 100 | 59 |
| 9. PACIFIC | 34 | 27 | 53 | 30 |

[a] The term "Interment Receptacle" refers to wooden boxes, concrete boxes, concrete grave liners, and concrete or metal vaults.

## Operating Service Income

**13.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (138551 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.25 | .77 | 338 | 69 |
| WELFARE-ADULT SERVICES | 1.63 | .58 | 510 | 84 |
| PARTIAL-ADULT SERVICES | 17.48 | 8.84 | 723 | 104 |
| TOTAL ABOVE SERVICES | 22.36 | 10.19 | 651 | 98 |
| 0- 299 | .19 | .02 | 181 | 63 |
| 300- 499 | .88 | .26 | 415 | 53 |
| 500- 699 | 1.29 | .55 | 606 | 89 |
| 700- 899 | 2.09 | 1.18 | 808 | 115 |
| 900- 999 | 2.11 | 1.42 | 961 | 132 |
| 1000-1099 | 2.50 | 1.85 | 1058 | 149 |
| 1100-1199 | 3.45 | 2.80 | 1159 | 166 |
| 1200-1299 | 4.55 | 4.01 | 1259 | 186 |
| 1300-1399 | 5.33 | 5.07 | 1358 | 204 |
| 1400-1499 | 6.75 | 6.90 | 1459 | 234 |
| 1500-1599 | 8.64 | 9.39 | 1553 | 264 |
| 1600-1699 | 6.95 | 8.06 | 1656 | 291 |
| 1700-1799 | 6.83 | 8.40 | 1755 | 321 |
| 1800-1899 | 6.19 | 8.04 | 1856 | 350 |
| 1900-1999 | 5.54 | 7.60 | 1957 | 382 |
| 2000-2099 | 3.12 | 4.48 | 2053 | 407 |
| 2100-2199 | 2.67 | 4.02 | 2154 | 439 |
| 2200-2299 | 2.06 | 3.25 | 2256 | 473 |
| 2300-2499 | 2.63 | 4.40 | 2395 | 519 |
| 2500-2999 | 2.76 | 5.24 | 2713 | 650 |
| 3000 OR MORE | 1.11 | 2.88 | 3701 | 1003 |
| TOTAL TOTAL-ADULT SERVICES | 77.64 | 89.81 | 1653 | 304 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1429 | 258 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

**13.1.** 1. NEW ENGLAND (7398 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 2.69 | .66 | 338 | 57 |
| WELFARE-ADULT SERVICES | 2.96 | 1.21 | 566 | 94 |
| PARTIAL-ADULT SERVICES | 16.30 | 8.37 | 710 | 90 |
| TOTAL ABOVE SERVICES | 21.95 | 10.24 | 645 | 86 |
| 0- 299 | .08 | .01 | 171 | 87 |
| 300- 499 | .47 | .15 | 439 | 53 |
| 500- 699 | 1.22 | .53 | 606 | 75 |
| 700- 899 | 1.82 | 1.07 | 810 | 93 |
| 900- 999 | 1.95 | 1.35 | 955 | 120 |
| 1000-1099 | 2.84 | 2.18 | 1063 | 139 |
| 1100-1199 | 4.77 | 3.96 | 1147 | 169 |
| 1200-1299 | 5.24 | 4.75 | 1251 | 172 |
| 1300-1399 | 6.56 | 6.42 | 1354 | 194 |
| 1400-1499 | 7.22 | 7.59 | 1454 | 230 |
| 1500-1599 | 10.88 | 12.17 | 1546 | 269 |
| 1600-1699 | 8.41 | 10.06 | 1654 | 283 |
| 1700-1799 | 6.23 | 7.89 | 1751 | 309 |
| 1800-1899 | 5.70 | 7.63 | 1848 | 342 |
| 1900-1999 | 4.20 | 5.92 | 1947 | 366 |
| 2000-2099 | 2.49 | 3.68 | 2046 | 394 |
| 2100-2199 | 1.96 | 3.04 | 2144 | 399 |
| 2200-2299 | 1.60 | 2.59 | 2244 | 436 |
| 2300-2499 | 1.77 | 3.06 | 2390 | 513 |
| 2500-2999 | 1.92 | 3.76 | 2710 | 681 |
| 3000 OR MORE | .72 | 1.95 | 3763 | 1096 |
| TOTAL TOTAL-ADULT SERVICES | 78.05 | 89.76 | 1590 | 279 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1382 | 236 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

**13.2.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

2. MIDDLE ATLANTIC (13667 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 2.58 | .56 | 325 | 57 |
| WELFARE-ADULT SERVICES | 1.42 | .47 | 491 | 89 |
| PARTIAL-ADULT SERVICES | 14.47 | 7.33 | 756 | 107 |
| TOTAL ABOVE SERVICES | 18.47 | 8.36 | 675 | 99 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .11 | .01 | 184 | 96 |
| 300- 499 | .53 | .14 | 395 | 85 |
| 500- 699 | .70 | .28 | 610 | 101 |
| 700- 899 | 1.78 | .97 | 809 | 140 |
| 900- 999 | 1.79 | 1.15 | 960 | 148 |
| 1000-1099 | 2.25 | 1.60 | 1058 | 159 |
| 1100-1199 | 3.11 | 2.41 | 1157 | 169 |
| 1200-1299 | 4.29 | 3.61 | 1255 | 184 |
| 1300-1399 | 5.84 | 5.30 | 1354 | 205 |
| 1400-1499 | 7.65 | 7.48 | 1458 | 233 |
| 1500-1599 | 10.83 | 11.23 | 1545 | 266 |
| 1600-1699 | 7.82 | 8.67 | 1651 | 285 |
| 1700-1799 | 7.36 | 8.65 | 1750 | 324 |
| 1800-1899 | 6.26 | 7.80 | 1852 | 348 |
| 1900-1999 | 5.82 | 7.64 | 1955 | 389 |
| 2000-2099 | 4.02 | 5.52 | 2048 | 401 |
| 2100-2199 | 2.45 | 3.53 | 2147 | 413 |
| 2200-2299 | 2.33 | 3.51 | 2251 | 474 |
| 2300-2499 | 2.90 | 4.64 | 2382 | 524 |
| 2500-2999 | 2.58 | 4.66 | 2691 | 631 |
| 3000 OR MORE | 1.09 | 2.85 | 3903 | 989 |
| TOTAL TOTAL-ADULT SERVICES | 81.53 | 91.64 | 1676 | 309 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1491 | 270 |

**13.3.**

3. SOUTH ATLANTIC (22929 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 2.23 | .65 | 402 | 75 |
| WELFARE-ADULT SERVICES | .84 | .35 | 570 | 77 |
| PARTIAL-ADULT SERVICES | 25.31 | 15.24 | 826 | 127 |
| TOTAL ABOVE SERVICES | 28.38 | 16.24 | 785 | 122 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .23 | .03 | 209 | 40 |
| 300- 499 | 1.51 | .48 | 441 | 31 |
| 500- 699 | 1.78 | .79 | 609 | 65 |
| 700- 899 | 1.86 | 1.10 | 812 | 98 |
| 900- 999 | 2.30 | 1.61 | 960 | 123 |
| 1000-1099 | 2.55 | 1.96 | 1056 | 138 |
| 1100-1199 | 3.25 | 2.73 | 1154 | 162 |
| 1200-1299 | 5.12 | 4.70 | 1259 | 182 |
| 1300-1399 | 4.91 | 4.85 | 1356 | 211 |
| 1400-1499 | 6.27 | 6.65 | 1457 | 233 |
| 1500-1599 | 8.10 | 9.14 | 1550 | 262 |
| 1600-1699 | 6.69 | 8.06 | 1655 | 286 |
| 1700-1799 | 5.92 | 7.56 | 1754 | 323 |
| 1800-1899 | 5.30 | 7.14 | 1852 | 349 |
| 1900-1999 | 3.97 | 5.66 | 1956 | 389 |
| 2000-2099 | 2.59 | 3.89 | 2056 | 405 |
| 2100-2199 | 2.08 | 3.26 | 2154 | 436 |
| 2200-2299 | 1.65 | 2.71 | 2255 | 477 |
| 2300-2499 | 1.89 | 3.31 | 2399 | 545 |
| 2500-2999 | 2.53 | 5.00 | 2712 | 648 |
| 3000 OR MORE | 1.13 | 3.13 | 3784 | 1057 |
| TOTAL TOTAL-ADULT SERVICES | 71.62 | 83.76 | 1605 | 292 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1373 | 244 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income

**13.4.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

4. EAST NORTH CENTRAL (38717 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.39 | .75 | 344 | 67 |
| WELFARE-ADULT SERVICES | 2.00 | .67 | 518 | 90 |
| PARTIAL-ADULT SERVICES | 14.71 | 8.29 | 874 | 130 |
| TOTAL ABOVE SERVICES | 20.10 | 9.71 | 750 | 116 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .12 | .01 | 178 | 79 |
| 300- 499 | .49 | .13 | 406 | 82 |
| 500- 699 | 1.06 | .42 | 609 | 92 |
| 700- 899 | 1.80 | .93 | 805 | 117 |
| 900- 999 | 1.30 | .81 | 962 | 132 |
| 1000-1099 | 1.82 | 1.24 | 1063 | 142 |
| 1100-1199 | 2.78 | 2.08 | 1164 | 156 |
| 1200-1299 | 3.40 | 2.78 | 1265 | 169 |
| 1300-1399 | 4.65 | 4.07 | 1359 | 188 |
| 1400-1499 | 5.94 | 5.59 | 1461 | 221 |
| 1500-1599 | 7.89 | 7.91 | 1554 | 250 |
| 1600-1699 | 7.06 | 7.54 | 1659 | 277 |
| 1700-1799 | 7.35 | 8.31 | 1756 | 303 |
| 1800-1899 | 7.00 | 8.38 | 1858 | 340 |
| 1900-1999 | 7.62 | 9.62 | 1959 | 369 |
| 2000-2099 | 4.02 | 5.33 | 2055 | 397 |
| 2100-2199 | 3.69 | 5.12 | 2153 | 426 |
| 2200-2299 | 2.93 | 4.26 | 2255 | 459 |
| 2300-2499 | 3.88 | 5.99 | 2397 | 502 |
| 2500-2999 | 3.72 | 6.52 | 2717 | 634 |
| 3000 OR MORE | 1.38 | 3.25 | 3659 | 965 |
| TOTAL TOTAL-ADULT SERVICES | 79.90 | 90.29 | 1754 | 319 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1552 | 278 |

**13.5.**

5. WEST NORTH CENTRAL (18139 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.14 | .64 | 296 | 65 |
| WELFARE-ADULT SERVICES | 1.60 | .59 | 535 | 95 |
| PARTIAL-ADULT SERVICES | 13.69 | 5.53 | 590 | 80 |
| TOTAL ABOVE SERVICES | 18.43 | 6.76 | 535 | 79 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .13 | .01 | 132 | 77 |
| 300- 499 | .50 | .14 | 422 | 90 |
| 500- 699 | 1.45 | .59 | 595 | 110 |
| 700- 899 | 1.89 | 1.04 | 801 | 134 |
| 900- 999 | 1.95 | 1.28 | 960 | 138 |
| 1000-1099 | 2.05 | 1.49 | 1057 | 157 |
| 1100-1199 | 3.31 | 2.63 | 1162 | 160 |
| 1200-1299 | 4.48 | 3.87 | 1261 | 181 |
| 1300-1399 | 5.49 | 5.12 | 1361 | 198 |
| 1400-1499 | 7.57 | 7.60 | 1464 | 228 |
| 1500-1599 | 10.31 | 10.99 | 1554 | 262 |
| 1600-1699 | 7.10 | 8.08 | 1660 | 295 |
| 1700-1799 | 7.68 | 9.26 | 1758 | 325 |
| 1800-1899 | 7.14 | 9.09 | 1857 | 354 |
| 1900-1999 | 6.05 | 8.12 | 1958 | 388 |
| 2000-2099 | 3.40 | 4.78 | 2056 | 414 |
| 2100-2199 | 2.70 | 3.98 | 2152 | 433 |
| 2200-2299 | 1.98 | 3.07 | 2259 | 457 |
| 2300-2499 | 2.39 | 3.94 | 2403 | 511 |
| 2500-2999 | 2.94 | 5.48 | 2720 | 695 |
| 3000 OR MORE | 1.06 | 2.68 | 3694 | 980 |
| TOTAL TOTAL-ADULT SERVICES | 81.57 | 93.24 | 1668 | 309 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1459 | 266 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

**13.6.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

6. EAST SOUTH CENTRAL (9919 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 2.84 | .90 | 467 | 96 |
| WELFARE-ADULT SERVICES | .94 | .22 | 350 | 53 |
| PARTIAL-ADULT SERVICES | 12.74 | 5.76 | 666 | 94 |
| TOTAL ABOVE SERVICES | 16.52 | 6.88 | 614 | 92 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .23 | .03 | 185 | 35 |
| 300- 499 | .80 | .21 | 380 | 62 |
| 500- 699 | 1.42 | .59 | 610 | 93 |
| 700- 899 | 2.19 | 1.21 | 814 | 123 |
| 900- 999 | 2.94 | 1.93 | 969 | 139 |
| 1000-1099 | 2.87 | 2.06 | 1060 | 150 |
| 1100-1199 | 3.39 | 2.67 | 1162 | 175 |
| 1200-1299 | 4.89 | 4.16 | 1254 | 176 |
| 1300-1399 | 5.42 | 5.03 | 1368 | 209 |
| 1400-1499 | 7.41 | 7.32 | 1458 | 246 |
| 1500-1599 | 8.66 | 9.15 | 1560 | 275 |
| 1600-1699 | 7.74 | 8.69 | 1656 | 313 |
| 1700-1799 | 8.34 | 9.94 | 1759 | 343 |
| 1800-1899 | 7.60 | 9.59 | 1862 | 378 |
| 1900-1999 | 5.95 | 7.91 | 1962 | 412 |
| 2000-2099 | 2.52 | 3.51 | 2053 | 462 |
| 2100-2199 | 2.36 | 3.44 | 2153 | 500 |
| 2200-2295 | 2.09 | 3.20 | 2262 | 561 |
| 2300-2499 | 2.29 | 3.72 | 2399 | 592 |
| 2500-2999 | 3.12 | 5.74 | 2718 | 671 |
| 3000 OR MORE | 1.25 | 3.02 | 3565 | 1022 |
| TOTAL TOTAL-ADULT SERVICES | 83.48 | 93.12 | 1646 | 323 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1475 | 285 |

**13.7.**

7. WEST SOUTH CENTRAL (12376 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.76 | .90 | 336 | 78 |
| WELFARE-ADULT SERVICES | 1.22 | .42 | 481 | 90 |
| PARTIAL-ADULT SERVICES | 13.84 | 4.68 | 474 | 66 |
| TOTAL ABOVE SERVICES | 18.82 | 6.00 | 447 | 70 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .52 | .06 | 173 | 81 |
| 300- 499 | .80 | .22 | 379 | 100 |
| 500- 699 | 1.94 | .83 | 604 | 105 |
| 700- 899 | 2.90 | 1.66 | 804 | 128 |
| 900- 999 | 3.71 | 2.55 | 965 | 136 |
| 1000-1099 | 3.60 | 2.72 | 1059 | 154 |
| 1100-1199 | 3.98 | 3.31 | 1167 | 169 |
| 1200-1299 | 4.10 | 3.69 | 1262 | 200 |
| 1300-1399 | 5.67 | 5.54 | 1370 | 221 |
| 1400-1499 | 6.37 | 6.65 | 1465 | 255 |
| 1500-1599 | 8.39 | 9.36 | 1564 | 283 |
| 1600-1699 | 6.71 | 7.95 | 1661 | 308 |
| 1700-1799 | 6.46 | 8.11 | 1764 | 342 |
| 1800-1899 | 6.07 | 8.03 | 1857 | 357 |
| 1900-1999 | 4.38 | 6.12 | 1962 | 393 |
| 2000-2099 | 2.25 | 3.30 | 2056 | 426 |
| 2100-2199 | 3.39 | 5.24 | 2173 | 493 |
| 2200-2299 | 2.12 | 3.41 | 2263 | 496 |
| 2300-2499 | 3.36 | 5.72 | 2387 | 519 |
| 2500-2999 | 3.17 | 6.11 | 2708 | 629 |
| 3000 OR MORE | 1.29 | 3.42 | 3708 | 1030 |
| TOTAL TOTAL-ADULT SERVICES | 81.18 | 94.00 | 1625 | 313 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1403 | 267 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income

**13.8.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

8. MOUNTAIN (8883 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 6.33 | 1.48 | 272 | 66 |
| WELFARE-ADULT SERVICES | 1.01 | .42 | 476 | 88 |
| PARTIAL-ADULT SERVICES | 26.64 | 12.29 | 536 | 76 |
| TOTAL ABOVE SERVICES | 33.98 | 14.19 | 485 | 75 |
| 0- 299 | .21 | .03 | 177 | 44 |
| 300- 499 | .82 | .29 | 411 | 58 |
| 500- 699 | 1.10 | .57 | 604 | 89 |
| 700- 899 | 2.36 | 1.65 | 812 | 116 |
| 900- 999 | 2.39 | 1.97 | 956 | 129 |
| 1000-1099 | 3.35 | 3.03 | 1049 | 158 |
| 1100-1199 | 5.07 | 5.02 | 1150 | 183 |
| 1200-1299 | 5.49 | 5.94 | 1254 | 201 |
| 1300-1399 | 6.02 | 7.01 | 1352 | 216 |
| 1400-1499 | 6.60 | 8.26 | 1453 | 233 |
| 1500-1599 | 6.32 | 8.44 | 1550 | 270 |
| 1600-1699 | 5.47 | 7.77 | 1649 | 308 |
| 1700-1799 | 5.97 | 9.01 | 1751 | 328 |
| 1800-1899 | 4.47 | 7.12 | 1848 | 351 |
| 1900-1999 | 3.82 | 6.40 | 1947 | 384 |
| 2000-2099 | 2.31 | 4.06 | 2045 | 403 |
| 2100-2199 | 1.36 | 2.52 | 2146 | 427 |
| 2200-2299 | .62 | 1.20 | 2248 | 448 |
| 2300-2499 | .93 | 1.92 | 2383 | 498 |
| 2500-2999 | .66 | 1.56 | 2730 | 678 |
| 3000 OR MORE | .68 | 2.05 | 3531 | 990 |
| TOTAL TOTAL-ADULT SERVICES | 66.02 | 85.81 | 1509 | 271 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1161 | 204 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

**13.9.**

9. PACIFIC (6523 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.83 | 1.05 | 295 | 52 |
| WELFARE-ADULT SERVICES | 3.99 | 1.73 | 466 | 54 |
| PARTIAL-ADULT SERVICES | 26.17 | 14.08 | 576 | 67 |
| TOTAL ABOVE SERVICES | 33.99 | 16.86 | 532 | 64 |
| 0- 299 | .23 | .04 | 198 | 17 |
| 300- 499 | 3.66 | 1.41 | 413 | 14 |
| 500- 699 | .66 | .37 | 607 | 62 |
| 700- 899 | 3.97 | 3.03 | 819 | 74 |
| 900- 999 | 2.90 | 2.58 | 956 | 120 |
| 1000-1099 | 3.89 | 3.84 | 1057 | 157 |
| 1100-1199 | 4.69 | 5.05 | 1154 | 171 |
| 1200-1299 | 8.42 | 9.88 | 1257 | 231 |
| 1300-1399 | 6.21 | 7.81 | 1348 | 232 |
| 1400-1499 | 8.57 | 11.60 | 1450 | 276 |
| 1500-1599 | 6.70 | 9.71 | 1553 | 297 |
| 1600-1699 | 4.61 | 7.09 | 1647 | 318 |
| 1700-1799 | 3.73 | 6.07 | 1745 | 333 |
| 1800-1899 | 2.64 | 4.56 | 1853 | 357 |
| 1900-1999 | 2.13 | 3.86 | 1943 | 393 |
| 2000-2099 | 1.27 | 2.43 | 2047 | 418 |
| 2100-2199 | .78 | 1.56 | 2135 | 457 |
| 2200-2299 | .32 | .67 | 2239 | 491 |
| 2300-2499 | .26 | .58 | 2393 | 602 |
| 2500-2999 | .20 | .51 | 2737 | 759 |
| 3000 OR MORE | .17 | .50 | 3171 | 1171 |
| TOTAL TOTAL-ADULT SERVICES | 66.01 | 83.14 | 1350 | 241 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1072 | 181 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Average Operating Service Expenses

**14.** *UNITED STATES (138551 FUNERALS)*

Average Funeral Service Operating Expenses[a] by Expense Classification

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 25 | 53 | 124 | 109 |
| 2. COLLECTION | 7 | 14 | 29 | 26 |
| 3. DIRECT FUNERAL[b] | 13 | 28 | 66 | 58 |
| 4. FACILITIES AND EQUIPMENT | 50 | 112 | 242 | 213 |
| 5. GENERAL[c] | 29 | 61 | 133 | 117 |
| 6. PERSONNEL | 134 | 285 | 647 | 567 |
| 7. PROMOTION | 13 | 31 | 65 | 58 |
| 8. TAXES | 18 | 36 | 85 | 74 |
| ALL OPERATING EXPENSES | 289 | 620 | 1391 | 1220 |

**14.1.** 1. *NEW ENGLAND (7398 FUNERALS)*

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 26 | 54 | 123 | 109 |
| 2. COLLECTION | 6 | 11 | 23 | 20 |
| 3. DIRECT FUNERAL[b] | 14 | 25 | 65 | 57 |
| 4. FACILITIES AND EQUIPMENT | 61 | 141 | 277 | 249 |
| 5. GENERAL[c] | 26 | 52 | 123 | 108 |
| 6. PERSONNEL | 131 | 300 | 633 | 565 |
| 7. PROMOTION | 11 | 23 | 51 | 45 |
| 8. TAXES | 18 | 47 | 88 | 79 |
| ALL OPERATING EXPENSES | 293 | 655 | 1382 | 1234 |

**14.2.** 2. *MIDDLE ATLANTIC (13667 FUNERALS)*

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 29 | 70 | 150 | 135 |
| 2. COLLECTION | 6 | 8 | 19 | 17 |
| 3. DIRECT FUNERAL[b] | 18 | 44 | 100 | 90 |
| 4. FACILITIES AND EQUIPMENT | 52 | 121 | 266 | 240 |
| 5. GENERAL[c] | 25 | 69 | 130 | 118 |
| 6. PERSONNEL | 136 | 286 | 616 | 556 |
| 7. PROMOTION | 17 | 34 | 75 | 68 |
| 8. TAXES | 16 | 39 | 77 | 70 |
| ALL OPERATING EXPENSES | 299 | 671 | 1433 | 1293 |

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13, indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.*

## Average Operating Service Expenses

**14.3.**

3. SOUTH ATLANTIC (22929 FUNERALS) Average Funeral Service Operating Expenses[a] by Expense Classification

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 28 | 57 | 110 | 95 |
| 2. COLLECTION | 10 | 23 | 38 | 33 |
| 3. DIRECT FUNERAL[b] | 16 | 29 | 58 | 50 |
| 4. FACILITIES AND EQUIPMENT | 54 | 128 | 212 | 187 |
| 5. GENERAL[c] | 34 | 73 | 127 | 111 |
| 6. PERSONNEL | 170 | 326 | 681 | 580 |
| 7. PROMOTION | 16 | 34 | 64 | 55 |
| 8. TAXES | 24 | 35 | 82 | 68 |
| ALL OPERATING EXPENSES | 352 | 705 | 1371 | 1180 |

**14.4.**

4. EAST NORTH CENTRAL (38717 FUNERALS)

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 26 | 63 | 130 | 116 |
| 2. COLLECTION | 6 | 14 | 25 | 23 |
| 3. DIRECT FUNERAL[b] | 13 | 33 | 61 | 55 |
| 4. FACILITIES AND EQUIPMENT | 56 | 139 | 271 | 244 |
| 5. GENERAL[c] | 27 | 68 | 133 | 120 |
| 6. PERSONNEL | 138 | 353 | 702 | 632 |
| 7. PROMOTION | 15 | 40 | 74 | 67 |
| 8. TAXES | 22 | 48 | 104 | 93 |
| ALL OPERATING EXPENSES | 303 | 757 | 1489 | 1349 |

**14.5.**

5. WEST NORTH CENTRAL (18139 FUNERALS)

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 22 | 42 | 123 | 109 |
| 2. COLLECTION | 4 | 8 | 22 | 19 |
| 3. DIRECT FUNERAL[b] | 11 | 23 | 65 | 58 |
| 4. FACILITIES AND EQUIPMENT | 46 | 107 | 259 | 231 |
| 5. GENERAL[c] | 25 | 48 | 138 | 122 |
| 6. PERSONNEL | 114 | 232 | 645 | 572 |
| 7. PROMOTION | 14 | 27 | 70 | 63 |
| 8. TAXES | 15 | 33 | 85 | 76 |
| ALL OPERATING EXPENSES | 251 | 522 | 1407 | 1250 |

[a] Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13, indicate actual amounts for welfare services, however, the average operating expenses include welfare services with total-adult services.

[b] Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.

[c] Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.

## Average Operating Service Expenses

**14.6.**

6. EAST SOUTH CENTRAL (9919 FUNERALS) Average Funeral Service Operating Expenses[a] by Expense Classification

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 31 | 59 | 128 | 116 |
| 2. COLLECTION | 13 | 18 | 45 | 40 |
| 3. DIRECT FUNERAL[b] | 15 | 22 | 52 | 47 |
| 4. FACILITIES AND EQUIPMENT | 64 | 94 | 222 | 202 |
| 5. GENERAL[c] | 40 | 52 | 134 | 120 |
| 6. PERSONNEL | 188 | 259 | 644 | 582 |
| 7. PROMOTION | 12 | 25 | 52 | 47 |
| 8. TAXES | 19 | 25 | 62 | 56 |
| ALL OPERATING EXPENSES | 382 | 554 | 1338 | 1211 |

**14.7.**

7. WEST SOUTH CENTRAL (12376 FUNERALS)

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 29 | 39 | 135 | 118 |
| 2. COLLECTION | 10 | 13 | 43 | 38 |
| 3. DIRECT FUNERAL[b] | 14 | 18 | 74 | 64 |
| 4. FACILITIES AND EQUIPMENT | 43 | 64 | 214 | 186 |
| 5. GENERAL[c] | 40 | 53 | 167 | 147 |
| 6. PERSONNEL | 119 | 172 | 578 | 505 |
| 7. PROMOTION | 12 | 19 | 59 | 52 |
| 8. TAXES | 14 | 20 | 68 | 59 |
| ALL OPERATING EXPENSES | 281 | 398 | 1338 | 1169 |

**14.8.**

8. MOUNTAIN (8883 FUNERALS)

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 21 | 39 | 107 | 83 |
| 2. COLLECTION | 5 | 9 | 29 | 22 |
| 3. DIRECT FUNERAL[b] | 10 | 20 | 71 | 54 |
| 4. FACILITIES AND EQUIPMENT | 36 | 66 | 190 | 147 |
| 5. GENERAL[c] | 22 | 44 | 117 | 91 |
| 6. PERSONNEL | 97 | 200 | 558 | 433 |
| 7. PROMOTION | 9 | 21 | 50 | 40 |
| 8. TAXES | 14 | 25 | 69 | 54 |
| ALL OPERATING EXPENSES | 214 | 423 | 1191 | 925 |

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13. indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues-Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry-Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.*

## Average Operating Service Expenses

**14.9.**

9. PACIFIC (6523 FUNERALS) — Average Funeral Service Operating Expenses[a] by Expense Classification

| EXPENSE CLASSIFICATION | CHILD SERVICES | PARTIAL ADULT SERVICES | TOTAL ADULT SERVICES (INCLUDING WELFARE) | ALL SERVICES |
|---|---|---|---|---|
| 1. AUTOMOBILE | 17 | 31 | 74 | 61 |
| 2. COLLECTION | 4 | 8 | 19 | 16 |
| 3. DIRECT FUNERAL[b] | 11 | 25 | 53 | 44 |
| 4. FACILITIES AND EQUIPMENT | 34 | 78 | 149 | 126 |
| 5. GENERAL[c] | 22 | 46 | 103 | 85 |
| 6. PERSONNEL | 118 | 228 | 512 | 423 |
| 7. PROMOTION | 13 | 24 | 53 | 44 |
| 8. TAXES | 20 | 33 | 77 | 64 |
| ALL OPERATING EXPENSES | 239 | 475 | 1041 | 862 |

[a] Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13 indicate actual amounts for welfare services, however, the average operating expenses include welfare services with total-adult services.

[b] Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.

[c] Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.

## Selected Expenses (average per total-adult service)

**14.S.**

| DIVISION | PERSONNEL: EMPLOYEES' COMPENSATION | PERSONNEL: OWNERS' COMPENSATION | AUTOMOBILE | BUILDING |
|---|---|---|---|---|
| UNITED STATES | 278 | 369 | 124 | 242 |
| 1. NEW ENGLAND | 264 | 369 | 123 | 277 |
| 2. MIDDLE ATLANTIC | 191 | 424 | 150 | 266 |
| 3. SOUTH ATLANTIC | 379 | 302 | 110 | 212 |
| 4. EAST NORTH CENTRAL | 266 | 436 | 130 | 271 |
| 5. WEST NORTH CENTRAL | 230 | 414 | 123 | 259 |
| 6. EAST SOUTH CENTRAL | 302 | 342 | 128 | 222 |
| 7. WEST SOUTH CENTRAL | 322 | 256 | 135 | 214 |
| 8. MOUNTAIN | 252 | 307 | 107 | 190 |
| 9. PACIFIC | 273 | 239 | 74 | 149 |

## Average Margins by Division (all services)

**15.**

| | DIVISION | | | | |
|---|---|---|---|---|---|
| | 1 NEW ENGLAND | 2 MIDDLE ATLANTIC | 3 SOUTH ATLANTIC | 4 EAST N. CENTRAL | UNITED STATES |
| AVERAGE SERVICES PER FIRM | 137 | 96 | 210 | 114 | 132 |
| AVERAGE FUNERAL CHARGES | 1383 | 1491 | 1373 | 1552 | 1429 |
| AVERAGE INTERMENT RECEPTACLE CHARGE* | 183 | 247 | 227 | 300 | 241 |
| AVERAGE OTHER FUNERAL HOME CHARGES* | 10 | 20 | 35 | 13 | 25 |
| AVERAGE ALL CHARGES | 1576 | 1758 | 1635 | 1865 | 1695 |
| AVERAGE FUNERAL SERVICE OPERATING EXPENSES | 1234 | 1293 | 1180 | 1349 | 1221 |
| AVERAGE CASKET COST | 236 | 270 | 244 | 278 | 259 |
| AVERAGE INTERMENT RECEPTACLE COST | 103 | 130 | 118 | 158 | 128 |
| AVERAGE OTHER COSTS | 6 | 13 | 18 | 9 | 15 |
| AVERAGE ALL EXPENSES AND COSTS | 1579 | 1706 | 1560 | 1794 | 1623 |
| AVERAGE NET MARGIN | -3 | 52 | 75 | 71 | 72 |

**15.A.**

| | DIVISION | | | | | |
|---|---|---|---|---|---|---|
| | 5 WEST N. CENTRAL | 6 EAST S. CENTRAL | 7 WEST S. CENTRAL | 8 MOUNTAIN | 9 PACIFIC | UNITED STATES |
| AVERAGE SERVICES PER FIRM | 139 | 163 | 167 | 171 | 251 | 132 |
| AVERAGE FUNERAL CHARGES | 1459 | 1475 | 1403 | 1161 | 1071 | 1429 |
| AVERAGE INTERMENT RECEPTACLE CHARGE* | 302 | 284 | 185 | 100 | 53 | 241 |
| AVERAGE OTHER FUNERAL HOME CHARGES* | 17 | 34 | 41 | 27 | 65 | 25 |
| AVERAGE ALL CHARGES | 1778 | 1793 | 1629 | 1288 | 1189 | 1695 |
| AVERAGE FUNERAL SERVICE OPERATING EXPENSES | 1249 | 1211 | 1169 | 925 | 862 | 1221 |
| AVERAGE CASKET COST | 266 | 285 | 267 | 204 | 181 | 259 |
| AVERAGE INTERMENT RECEPTACLE COST | 166 | 146 | 103 | 59 | 30 | 128 |
| AVERAGE OTHER COSTS | 14 | 17 | 23 | 16 | 44 | 15 |
| AVERAGE ALL EXPENSES AND COSTS | 1695 | 1659 | 1562 | 1204 | 1117 | 1623 |
| AVERAGE NET MARGIN | 83 | 134 | 67 | 84 | 72 | 72 |

*The amounts for interment receptacle charge and other funeral home charges represent the average amounts spent for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.

## Average Values by Size Category (all Services)

**16.** UNITED STATES

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 52 | 30 | 10 | 8 | 100 |
| AVERAGE SERVICES PER FIRM | 60 | 136 | 232 | 483 | 132 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1494 | 1465 | 1456 | 1318 | 1429 |
| INTERMENT RECEPTACLE CHARGE | 306 | 262 | 223 | 173 | 241 |
| OTHER FUNERAL HOME CHARGES | 23 | 22 | 20 | 34 | 25 |
| CASH ADVANCES | 214 | 207 | 214 | 198 | 207 |
| ALL OPERATING INCOME | 2037 | 1956 | 1913 | 1723 | 1902 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 275 | 268 | 255 | 236 | 258 |
| INTERMENT RECEPTACLE COSTS | 164 | 140 | 118 | 92 | 128 |
| OTHER FUNERAL HOME COSTS | 16 | 12 | 10 | 22 | 15 |
| CASH ADVANCES | 198 | 196 | 185 | 181 | 191 |
| ALL MERCHANDISE COSTS | 653 | 616 | 568 | 531 | 592 |
| OPERATING MARGIN | 1384 | 1340 | 1345 | 1192 | 1310 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 143 | 109 | 98 | 86 | 109 |
| COLLECTION | 20 | 24 | 27 | 31 | 26 |
| DIRECT FUNERAL | 61 | 60 | 56 | 55 | 58 |
| FACILITIES AND EQUIPMENT | 257 | 211 | 223 | 171 | 213 |
| GENERAL | 139 | 120 | 110 | 100 | 117 |
| PERSONNEL | 557 | 579 | 588 | 547 | 566 |
| PROMOTION | 62 | 54 | 68 | 51 | 58 |
| TAXES | 85 | 81 | 75 | 57 | 74 |
| ALL OPERATING EXPENSES | 1324 | 1238 | 1245 | 1098 | 1221 |
| NET MARGIN | 60 | 102 | 100 | 94 | 89 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 17120 | 38283 | 69749 | 126580 | 37112 |
| MERCHANDISE INVENTORY | 9247 | 14326 | 21286 | 29944 | 13555 |
| BUILDING | 78614 | 138927 | 198960 | 306426 | 126107 |
| FUNERAL SERVICE EQUIPMENT | 21075 | 37388 | 73045 | 110115 | 37990 |
| MOTOR EQUIPMENT | 21585 | 36456 | 48183 | 68638 | 32281 |
| ALL INVESTMENTS | 147641 | 265380 | 411223 | 641703 | 247045 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1681 | 1689 | 1681 | 1563 | 1653 |
| CASKET COST | 314 | 312 | 299 | 288 | 304 |

**16.1.** NEW ENGLAND

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 35 | 43 | 15 | 7 | 100 |
| AVERAGE SERVICES PER FIRM | 59 | 135 | 223 | 344 | 137 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1291 | 1376 | 1339 | 1526 | 1383 |
| INTERMENT RECEPTACLE CHARGE | 187 | 200 | 111 | 236 | 183 |
| OTHER FUNERAL HOME CHARGES | 12 | 13 | 5 | 10 | 10 |
| CASH ADVANCES | 187 | 196 | 236 | 281 | 220 |
| ALL OPERATING INCOME | 1677 | 1785 | 1691 | 2053 | 1796 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 216 | 237 | 226 | 268 | 236 |
| INTERMENT RECEPTACLE COSTS | 103 | 114 | 67 | 122 | 103 |
| OTHER FUNERAL HOME COSTS | 6 | 6 | 3 | 8 | 6 |
| CASH ADVANCES | 176 | 189 | 169 | 279 | 199 |
| ALL MERCHANDISE COSTS | 501 | 546 | 465 | 677 | 544 |
| OPERATING MARGIN | 1176 | 1239 | 1226 | 1376 | 1252 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 150 | 101 | 80 | 132 | 109 |
| COLLECTION | 14 | 26 | 18 | 16 | 20 |
| DIRECT FUNERAL | 56 | 53 | 71 | 49 | 57 |
| FACILITIES AND EQUIPMENT | 235 | 228 | 294 | 249 | 250 |
| GENERAL | 112 | 107 | 87 | 137 | 108 |
| PERSONNEL | 591 | 554 | 502 | 652 | 566 |
| PROMOTION | 20 | 54 | 34 | 62 | 45 |
| TAXES | 74 | 79 | 67 | 99 | 79 |
| ALL OPERATING EXPENSES | 1252 | 1202 | 1153 | 1396 | 1234 |
| NET MARGIN | 76 | 37 | 73 | -20 | 18 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 13357 | 36207 | 65978 | 123760 | 39063 |
| MERCHANDISE INVENTORY | 5043 | 13714 | 16241 | 28585 | 12139 |
| BUILDING | 69094 | 107310 | 159484 | 344871 | 119191 |
| FUNERAL SERVICE EQUIPMENT | 13519 | 34002 | 65295 | 80666 | 34888 |
| MOTOR EQUIPMENT | 13132 | 34673 | 44518 | 49942 | 29683 |
| ALL INVESTMENTS | 114145 | 225906 | 351516 | 627824 | 234964 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1492 | 1602 | 1499 | 1762 | 1590 |
| CASKET COST | 253 | 281 | 260 | 318 | 279 |

## Average Values by Size Category (all services)

**16.2.** *MIDDLE ATLANTIC*

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 64 | 28 | 6 | 2 | 100 |
| AVERAGE SERVICES PER FIRM | 55 | 131 | 240 | 501 | 96 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1467 | 1490 | 1569 | 1477 | 1491 |
| INTERMENT RECEPTACLE CHARGE | 279 | 234 | 192 | 255 | 247 |
| OTHER FUNERAL HOME CHARGES | 18 | 22 | 23 | 18 | 20 |
| CASH ADVANCES | 215 | 261 | 313 | 297 | 256 |
| ALL OPERATING INCOME | 1979 | 2007 | 2097 | 2047 | 2014 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 268 | 270 | 250 | 302 | 270 |
| INTERMENT RECEPTACLE COSTS | 150 | 123 | 99 | 125 | 130 |
| OTHER FUNERAL HOME COSTS | 10 | 17 | 14 | 5 | 13 |
| CASH ADVANCES | 209 | 254 | 248 | 320 | 243 |
| ALL MERCHANDISE COSTS | 637 | 664 | 611 | 752 | 656 |
| OPERATING MARGIN | 1342 | 1343 | 1486 | 1295 | 1358 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 161 | 129 | 124 | 84 | 135 |
| COLLECTION | 13 | 16 | 11 | 39 | 17 |
| DIRECT FUNERAL | 74 | 74 | 78 | 215 | 90 |
| FACILITIES AND EQUIPMENT | 255 | 229 | 276 | 181 | 240 |
| GENERAL | 122 | 117 | 108 | 124 | 118 |
| PERSONNEL | 508 | 536 | 694 | 610 | 556 |
| PROMOTION | 74 | 60 | 79 | 59 | 68 |
| TAXES | 74 | 67 | 90 | 40 | 70 |
| ALL OPERATING EXPENSES | 1281 | 1228 | 1460 | 1352 | 1294 |
| NET MARGIN | 61 | 115 | 26 | 57 | 64 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 19381 | 38237 | 66866 | 145016 | 30022 |
| MERCHANDISE INVENTORY | 7001 | 9699 | 20989 | 34470 | 9129 |
| BUILDING | 75057 | 136040 | 418044 | 214730 | 114510 |
| FUNERAL SERVICE EQUIPMENT | 19072 | 30189 | 185194 | 100412 | 33281 |
| MOTOR EQUIPMENT | 18777 | 34326 | 38919 | 77447 | 25531 |
| ALL INVESTMENTS | 139288 | 248491 | 730012 | 572075 | 212473 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1617 | 1697 | 1733 | 1732 | 1676 |
| CASKET COST | 302 | 313 | 277 | 363 | 309 |

**16.3.** *SOUTH ATLANTIC*

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 40 | 28 | 10 | 22 | 100 |
| AVERAGE SERVICES PER FIRM | 65 | 139 | 232 | 555 | 210 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1485 | 1386 | 1334 | 1351 | 1373 |
| INTERMENT RECEPTACLE CHARGE | 334 | 274 | 242 | 187 | 227 |
| OTHER FUNERAL HOME CHARGES | 37 | 29 | 41 | 35 | 35 |
| CASH ADVANCES | 172 | 152 | 156 | 180 | 171 |
| ALL OPERATING INCOME | 2028 | 1841 | 1773 | 1753 | 1806 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 289 | 262 | 244 | 228 | 244 |
| INTERMENT RECEPTACLE COSTS | 175 | 145 | 128 | 95 | 118 |
| OTHER FUNERAL HOME COSTS | 24 | 11 | 15 | 20 | 18 |
| CASH ADVANCES | 142 | 144 | 172 | 162 | 157 |
| ALL MERCHANDISE COSTS | 630 | 562 | 559 | 505 | 537 |
| OPERATING MARGIN | 1398 | 1279 | 1214 | 1248 | 1269 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 135 | 103 | 82 | 86 | 95 |
| COLLECTION | 28 | 35 | 18 | 37 | 33 |
| DIRECT FUNERAL | 62 | [illegible] | 47 | 46 | 50 |
| FACILITIES AND EQUIPMENT | 261 | 171 | 191 | 175 | 187 |
| GENERAL | 156 | 108 | 117 | 102 | 111 |
| PERSONNEL | 608 | 565 | 583 | 577 | 581 |
| PROMOTION | 65 | 60 | 63 | 50 | 55 |
| TAXES | 106 | 89 | 53 | 57 | 68 |
| ALL OPERATING EXPENSES | 1421 | 1187 | 1154 | 1130 | 1180 |
| NET MARGIN | 23 | 92 | 60 | 118 | 89 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 18533 | 41587 | 52224 | 132409 | 53352 |
| MERCHANDISE INVENTORY | 10070 | 12068 | 17653 | 34667 | 16801 |
| BUILDING | 67244 | 130475 | 218910 | 349906 | 162191 |
| FUNERAL SERVICE EQUIPMENT | 20807 | 40753 | 51147 | 105878 | 48089 |
| MOTOR EQUIPMENT | 27605 | 45708 | 66462 | 80313 | 48114 |
| ALL INVESTMENTS | 144259 | 270591 | 406396 | 703173 | 328547 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1659 | 1598 | 1615 | 1592 | 1605 |
| CASKET COST | 327 | 307 | 300 | 275 | 292 |

## Average Values by Size Category (all services)

**16.4.** EAST NORTH CENTRAL

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 58 | 28 | 8 | 6 | 100 |
| AVERAGE SERVICES PER FIRM | 59 | 139 | 236 | 386 | 114 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1569 | 1542 | 1640 | 1473 | 1552 |
| INTERMENT RECEPTACLE CHARGE | 336 | 303 | 288 | 250 | 300 |
| OTHER FUNERAL HOME CHARGES | 14 | 15 | 8 | 13 | 13 |
| CASH ADVANCES | 248 | 235 | 295 | 267 | 255 |
| ALL OPERATING INCOME | 2167 | 2095 | 2231 | 2003 | 2120 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 281 | 275 | 291 | 268 | 278 |
| INTERMENT RECEPTACLE COSTS | 177 | 158 | 148 | 137 | 158 |
| OTHER FUNERAL HOME COSTS | 11 | 10 | 5 | 8 | 9 |
| CASH ADVANCES | 223 | 219 | 263 | 220 | 227 |
| ALL MERCHANDISE COSTS | 692 | 662 | 707 | 633 | 672 |
| OPERATING MARGIN | 1475 | 1433 | 1524 | 1370 | 1448 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 152 | 112 | 95 | 87 | 116 |
| COLLECTION | 20 | 24 | 20 | 26 | 23 |
| DIRECT FUNERAL | 60 | 58 | 51 | 47 | 55 |
| FACILITIES AND EQUIPMENT | 277 | 244 | 212 | 219 | 244 |
| GENERAL | 137 | 130 | 112 | 84 | 120 |
| PERSONNEL | 591 | 642 | 696 | 625 | 632 |
| PROMOTION | 65 | 63 | 78 | 67 | 67 |
| TAXES | 92 | 99 | 115 | 65 | 93 |
| ALL OPERATING EXPENSES | 1394 | 1372 | 1379 | 1220 | 1350 |
| NET MARGIN | 81 | 61 | 145 | 150 | 98 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 17566 | 41197 | 71208 | 106914 | 33410 |
| MERCHANDISE INVENTORY | 9197 | 14891 | 21138 | 24409 | 12569 |
| BUILDING | 79293 | 149145 | 197586 | 239235 | 116949 |
| FUNERAL SERVICE EQUIPMENT | 24228 | 40347 | 84823 | 130310 | 39513 |
| MOTOR EQUIPMENT | 21733 | 35247 | 47920 | 61502 | 29788 |
| ALL INVESTMENTS | 152017 | 280827 | 422675 | 562370 | 232229 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1761 | 1757 | 1860 | 1651 | 1754 |
| CASKET COST | 319 | 318 | 333 | 308 | 319 |

**16.5.** WEST NORTH CENTRAL

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 62 | 27 | 9 | 2 | 100 |
| AVERAGE SERVICES PER FIRM | 57 | 130 | 219 | 371 | 96 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1497 | 1491 | 1430 | 1146 | 1460 |
| INTERMENT RECEPTACLE CHARGE | 342 | 305 | 252 | 203 | 302 |
| OTHER FUNERAL HOME CHARGES | 21 | 19 | 11 | 6 | 17 |
| CASH ADVANCES | 223 | 211 | 224 | 178 | 216 |
| ALL OPERATING INCOME | 2083 | 2026 | 1917 | 1533 | 1995 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 281 | 274 | 254 | 174 | 266 |
| INTERMENT RECEPTACLE COSTS | 187 | 168 | 135 | 122 | 166 |
| OTHER FUNERAL HOME COSTS | 20 | 13 | 5 | 14 | 14 |
| CASH ADVANCES | 212 | 202 | 181 | 154 | 198 |
| ALL MERCHANDISE COSTS | 700 | 657 | 575 | 464 | 644 |
| OPERATING MARGIN | 1383 | 1369 | 1342 | 1069 | 1351 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 130 | 99 | 92 | 96 | 109 |
| COLLECTION | 15 | 13 | 30 | 51 | 19 |
| DIRECT FUNERAL | 58 | 61 | 55 | 47 | 58 |
| FACILITIES AND EQUIPMENT | 256 | 179 | 286 | 207 | 231 |
| GENERAL | 152 | 115 | 97 | 70 | 122 |
| PERSONNEL | 531 | 591 | 550 | 770 | 572 |
| PROMOTION | 66 | 47 | 87 | 50 | 63 |
| TAXES | 90 | 70 | 69 | 48 | 76 |
| ALL OPERATING EXPENSES | 1298 | 1175 | 1266 | 1339 | 1250 |
| NET MARGIN | 85 | 194 | 76 | 270 | 101 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 15802 | 39628 | 90080 | 88515 | 30016 |
| MERCHANDISE INVENTORY | 10449 | 16465 | 21918 | 18638 | 13217 |
| BUILDING | 79586 | 140514 | 178997 | 394509 | 102805 |
| FUNERAL SERVICE EQUIPMENT | 18064 | 32758 | 69446 | 56493 | 27231 |
| MOTOR EQUIPMENT | 20430 | 35827 | 39386 | 48857 | 26693 |
| ALL INVESTMENTS | 144331 | 265192 | 399827 | 607012 | 206962 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1679 | 1714 | 1651 | 1362 | 1668 |
| CASKET COST | 320 | 318 | 296 | 214 | 309 |

## Average Values by Size Category (all services)

**16.6.** EAST SOUTH CENTRAL

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 36 | 36 | 18 | 10 | 100 |
| AVERAGE SERVICES PER FIRM | 67 | 131 | 244 | 481 | 163 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1570 | 1498 | 1513 | 1370 | 1475 |
| INTERMENT RECEPTACLE CHARGE | 338 | 290 | 321 | 216 | 284 |
| OTHER FUNERAL HOME CHARGES | 38 | 33 | 43 | 25 | 34 |
| CASH ADVANCES | 176 | 184 | 144 | 204 | 178 |
| ALL OPERATING INCOME | 2122 | 2005 | 2021 | 1815 | 1971 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 310 | 291 | 276 | 274 | 285 |
| INTERMENT RECEPTACLE COSTS | 170 | 151 | 158 | 117 | 146 |
| OTHER FUNERAL HOME COSTS | 16 | 19 | 17 | 17 | 17 |
| CASH ADVANCES | 167 | 176 | 125 | 203 | 169 |
| ALL MERCHANDISE COSTS | 663 | 637 | 576 | 611 | 617 |
| OPERATING MARGIN | 1459 | 1368 | 1445 | 1204 | 1354 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 171 | 105 | 124 | 93 | 116 |
| COLLECTION | 46 | 33 | 50 | 36 | 40 |
| DIRECT FUNERAL | 44 | 68 | 43 | 32 | 47 |
| FACILITIES AND EQUIPMENT | 272 | 203 | 211 | 155 | 202 |
| GENERAL | 126 | 110 | 99 | 148 | 120 |
| PERSONNEL | 603 | 564 | 668 | 509 | 582 |
| PROMOTION | 53 | 56 | 48 | 34 | 47 |
| TAXES | 47 | 60 | 60 | 53 | 56 |
| ALL OPERATING EXPENSES | 1362 | 1199 | 1303 | 1060 | 1210 |
| NET MARGIN | 97 | 169 | 142 | 144 | 144 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 19021 | 35105 | 73345 | 148717 | 47375 |
| MERCHANDISE INVENTORY | 11237 | 17533 | 21916 | 41102 | 18371 |
| BUILDING | 76379 | 162659 | 110606 | 542697 | 159535 |
| FUNERAL SERVICE EQUIPMENT | 27724 | 46563 | 60842 | 118101 | 49380 |
| MOTOR EQUIPMENT | 31294 | 32306 | 58921 | 71591 | 40605 |
| ALL INVESTMENTS | 165655 | 294166 | 325630 | 922208 | 315266 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1698 | 1620 | 1637 | 1655 | 1646 |
| CASKET COST | 340 | 318 | 302 | 339 | 323 |

**16.7.** WEST SOUTH CENTRAL

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 43 | 34 | 11 | 12 | 100 |
| AVERAGE SERVICES PER FIRM | 68 | 143 | 240 | 523 | 167 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1407 | 1527 | 1527 | 1259 | 1403 |
| INTERMENT RECEPTACLE CHARGE | 223 | 234 | 227 | 112 | 185 |
| OTHER FUNERAL HOME CHARGES | 51 | 26 | 36 | 49 | 41 |
| CASH ADVANCES | 147 | 164 | 110 | 176 | 157 |
| ALL OPERATING INCOME | 1828 | 1951 | 1900 | 1596 | 1786 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 272 | 285 | 280 | 246 | 267 |
| INTERMENT RECEPTACLE COSTS | 125 | 126 | 130 | 64 | 103 |
| OTHER FUNERAL HOME COSTS | 24 | 14 | 12 | 34 | 23 |
| CASH ADVANCES | 152 | 151 | 110 | 171 | 152 |
| ALL MERCHANDISE COSTS | 573 | 576 | 532 | 515 | 545 |
| OPERATING MARGIN | 1255 | 1375 | 1368 | 1081 | 1241 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 123 | 128 | 124 | 105 | 118 |
| COLLECTION | 28 | 35 | 57 | 36 | 38 |
| DIRECT FUNERAL | 53 | 57 | 92 | 62 | 64 |
| FACILITIES AND EQUIPMENT | 191 | 200 | 237 | 154 | 186 |
| GENERAL | 175 | 154 | 206 | 104 | 147 |
| PERSONNEL | 552 | 516 | 484 | 483 | 505 |
| PROMOTION | 51 | 42 | 83 | 47 | 52 |
| TAXES | 67 | 77 | 55 | 45 | 59 |
| ALL OPERATING EXPENSES | 1240 | 1209 | 1338 | 1036 | 1169 |
| NET MARGIN | 15 | 166 | 30 | 45 | 72 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 14769 | 36246 | 68050 | 132864 | 42148 |
| MERCHANDISE INVENTORY | 11250 | 16740 | 34896 | 25868 | 17439 |
| BUILDING | 83690 | 147837 | 255527 | 259454 | 145314 |
| FUNERAL SERVICE EQUIPMENT | 18532 | 42839 | 51254 | 118354 | 42422 |
| MOTOR EQUIPMENT | 22923 | 45520 | 57748 | 53688 | 38064 |
| ALL INVESTMENTS | 151164 | 289182 | 467475 | 590228 | 285387 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1605 | 1748 | 1731 | 1493 | 1625 |
| CASKET COST | 314 | 332 | 319 | 295 | 313 |

## Average Values by Size Category (all services)

### 16.8. MOUNTAIN

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 36 | 35 | 17 | 12 | 100 |
| AVERAGE SERVICES PER FIRM | 73 | 135 | 240 | 485 | 171 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1266 | 1186 | 1192 | 1066 | 1161 |
| INTERMENT RECEPTACLE CHARGE | 159 | 134 | 96 | 45 | 100 |
| OTHER FUNERAL HOME CHARGES | 39 | 45 | 16 | 16 | 27 |
| CASH ADVANCES | 146 | 156 | 182 | 186 | 170 |
| ALL OPERATING INCOME | 1610 | 1521 | 1486 | 1313 | 1458 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 231 | 211 | 208 | 183 | 204 |
| INTERMENT RECEPTACLE COSTS | 100 | 80 | 54 | 26 | 59 |
| OTHER FUNERAL HOME COSTS | 32 | 15 | 15 | 10 | 16 |
| CASH ADVANCES | 142 | 151 | 131 | 182 | 155 |
| ALL MERCHANDISE COSTS | 505 | 457 | 408 | 401 | 434 |
| OPERATING MARGIN | 1105 | 1064 | 1078 | 912 | 1024 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 97 | 96 | 75 | 72 | 83 |
| COLLECTION | 20 | 19 | 23 | 25 | 22 |
| DIRECT FUNERAL | 62 | 52 | 35 | 65 | 54 |
| FACILITIES AND EQUIPMENT | 206 | 185 | 140 | 93 | 147 |
| GENERAL | 117 | 96 | 75 | 87 | 91 |
| PERSONNEL | 468 | 519 | 428 | 348 | 433 |
| PROMOTION | 33 | 29 | 38 | 53 | 40 |
| TAXES | 66 | 60 | 49 | 47 | 54 |
| ALL OPERATING EXPENSES | 1069 | 1056 | 863 | 790 | 924 |
| NET MARGIN | 36 | 8 | 215 | 122 | 100 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 13861 | 23991 | 69870 | 134905 | 41028 |
| MERCHANDISE INVENTORY | 10846 | 14928 | 18067 | 26021 | 15260 |
| BUILDING | 116827 | 102325 | 151641 | 252772 | 133518 |
| FUNERAL SERVICE EQUIPMENT | 22966 | 28659 | 33228 | 48647 | 29676 |
| MOTOR EQUIPMENT | 23628 | 31128 | 38812 | 73626 | 34621 |
| ALL INVESTMENTS | 188128 | 201031 | 311618 | 535971 | 254103 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1569 | 1535 | 1501 | 1457 | 1509 |
| CASKET COST | 292 | 280 | 267 | 254 | 271 |

### 16.9. PACIFIC

| NUMBER OF SERVICES | 0 TO 99 | 100 TO 199 | 200 TO 299 | 300 OR MORE | ALL FIRMS |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 23 | 27 | 27 | 23 | 100 |
| AVERAGE SERVICES PER FIRM | 57 | 147 | 219 | 602 | 251 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1143 | 1160 | 1146 | 1009 | 1072 |
| INTERMENT RECEPTACLE CHARGE | 86 | 97 | 41 | 42 | 53 |
| OTHER FUNERAL HOME CHARGES | 35 | 23 | 15 | 100 | 65 |
| CASH ADVANCES | 147 | 116 | 115 | 87 | 101 |
| ALL OPERATING INCOME | 1411 | 1396 | 1317 | 1238 | 1291 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 178 | 214 | 178 | 173 | 181 |
| INTERMENT RECEPTACLE COSTS | 58 | 56 | 25 | 22 | 30 |
| OTHER FUNERAL HOME COSTS | 18 | 12 | 11 | 70 | 44 |
| CASH ADVANCES | 151 | 118 | 114 | 80 | 98 |
| ALL MERCHANDISE COSTS | 405 | 400 | 328 | 345 | 353 |
| OPERATING MARGIN | 1006 | 996 | 989 | 893 | 938 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 90 | 71 | 86 | 44 | 61 |
| COLLECTION | 16 | 24 | 25 | 10 | 16 |
| DIRECT FUNERAL | 38 | 35 | 51 | 44 | 44 |
| FACILITIES AND EQUIPMENT | 210 | 158 | 137 | 105 | 126 |
| GENERAL | 86 | 76 | 98 | 82 | 85 |
| PERSONNEL | 280 | 479 | 448 | 410 | 422 |
| PROMOTION | 42 | 42 | 70 | 33 | 44 |
| TAXES | 79 | 84 | 53 | 61 | 64 |
| ALL OPERATING EXPENSES | 841 | 969 | 968 | 789 | 862 |
| NET MARGIN | 165 | 27 | 21 | 104 | 76 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 11214 | 36492 | 46231 | 140631 | 57313 |
| MERCHANDISE INVENTORY | 5630 | 9346 | 19705 | 32678 | 16662 |
| BUILDING | 64303 | 134682 | 150975 | 220489 | 142628 |
| FUNERAL SERVICE EQUIPMENT | 14177 | 42716 | 48407 | 152168 | 62921 |
| MOTOR EQUIPMENT | 15300 | 29938 | 40816 | 78154 | 40615 |
| ALL INVESTMENTS | 110624 | 253174 | 306134 | 624120 | 320139 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1481 | 1490 | 1499 | 1240 | 1350 |
| CASKET COST | 244 | 286 | 245 | 227 | 241 |

## Selected Findings

**17.**

UNITED STATES
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 52 | 60 |
| 100-199 | SERVICES | 30 | 136 |
| 200-299 | SERVICES | 10 | 232 |
| 300 AND MORE | SERVICES | 8 | 483 |
| | ALL FIRMS | 100 | 132 |

| | | |
|---|---|---|
| FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 31; PARTNERSHIP 9; PRIVATE CORPORATION 59; PUBLIC CORPORATION 1. | | |
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.5 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .2 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 17075 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 28.18 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 17.96 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 1.2 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | 1.1 |
| | --AVERAGE ANNUAL COMPENSATION* | 17168 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 17 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 59 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 91 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 13 |
| MOTOR EQUIPMENT--OWN ALL 62; OWN PART 31; RENT ALL 6; POOL 1. | | |
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 37112 |
| | --AVERAGE MERCHANDISE INVENTORY | 13555 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 196378 |
| | TOTAL AVERAGE INVESTMENT | 247045 |

*In 1979, the average annual cash salary per employee was $17,075 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $29,028 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $6,198 per firm; however, only 28% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $17,168 with an average of 2.3 owners per firm. Thus, the overall average compensation for owners was $39,486 per firm. In addition to this compensation, owners had an average return of approximately $89 per funeral with an average total of 132 funerals per firm for a total return of $11,748, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.1.**

NEW ENGLAND
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 35 | 59 |
| 100-199 | SERVICES | 43 | 135 |
| 200-299 | SERVICES | 15 | 223 |
| 300 AND MORE | SERVICES | 7 | 344 |
| | ALL FIRMS | 100 | 137 |

| | | |
|---|---|---|
| FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 15; PARTNERSHIP 4; PRIVATE CORPORATION 81; PUBLIC CORPORATION 0. | | |
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.8 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .2 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 15211 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 24.07 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 20.37 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 1.2 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | .8 |
| | --AVERAGE ANNUAL COMPENSATION* | 20870 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 17 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 74 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 94 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 17 |
| MOTOR EQUIPMENT--OWN ALL 44; OWN PART 48; RENT ALL 8; POOL 0. | | |
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 39063 |
| | --AVERAGE MERCHANDISE INVENTORY | 12139 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 183762 |
| | TOTAL AVERAGE INVESTMENT | 234964 |

*In 1979, the average annual cash salary per employee was $15,211 with an average of 2.0 employees per firm. Thus, the overall average compensation for employees was $30,422 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $5,380 per firm; however, only 24% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $20,870 with an average of 2.0 owners per firm. Thus, the overall average compensation for owners was $41,740 per firm. In addition to this compensation, owners had an average return of approximately $18 per funeral with an average total of 137 funerals per firm for a total return of $2,466, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

## Selected Findings

**17.2.**

MIDDLE ATLANTIC
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 64 | 55 |
| 100-199 | SERVICES | 28 | 131 |
| 200-299 | SERVICES | 6 | 240 |
| 300 AND MORE | SERVICES | 2 | 501 |
| | ALL FIRMS | 100 | 95 |

| | | |
|---|---|---|
| FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 50; PARTNERSHIP 6; PRIVATE CORPORATION 43; PUBLIC CORPORATION 1. | | |
| PERSONNEL | | |
| EMPLOYEES--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | | 3.0 |
| --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | | .3 |
| --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | | 10707 |
| --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | | 26.75 |
| --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | | 16.49 |
| OWNERS --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | | 1.4 |
| --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | | .1 |
| --AVERAGE ANNUAL COMPENSATION* | | 33971 |
| COLLECTION --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | | 33 |
| --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | | 42 |
| --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | | 94 |
| --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | | 9 |
| MOTOR EQUIPMENT--OWN ALL 43; OWN PART 46; RENT ALL 10; POOL 1. | | |
| INVESTMENT --AVERAGE ACCOUNTS RECEIVABLE | 30022 | |
| --AVERAGE MERCHANDISE INVENTORY | 9129 | |
| --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 173322 | |
| TOTAL AVERAGE INVESTMENT | 212473 | |

*In 1979, the average annual cash salary per employee was $10,707 with an average of 1.5 employees per firm. Thus, the overall average compensation for employees was $16,061 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $3,553 per firm; however, only 27% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $25,971 with an average of 1.5 owners per firm. Thus, the overall average compensation for owners was $33,762 per firm. In addition to this compensation, owners had an average return of approximately $64 per funeral with an average total of 96 funerals per firm for a total return of $6,144, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.3.**

SOUTH ATLANTIC
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 40 | 65 |
| 100-199 | SERVICES | 28 | 139 |
| 200-299 | SERVICES | 10 | 232 |
| 300 AND MORE | SERVICES | 22 | 555 |
| | ALL FIRMS | 100 | 210 |

| | | |
|---|---|---|
| FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 17; PARTNERSHIP 9; PRIVATE CORPORATION 73; PUBLIC CORPORATION 1. | | |
| PERSONNEL | | |
| EMPLOYEES--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | | 1.6 |
| --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | | .2 |
| --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | | 31654 |
| --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | | 28.44 |
| --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | | 14.68 |
| OWNERS --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | | 2.4 |
| --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | | 2.2 |
| --AVERAGE ANNUAL COMPENSATION* | | 9979 |
| COLLECTION --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | | 22 |
| --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | | 54 |
| --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | | 86 |
| --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | | 13 |
| MOTOR EQUIPMENT--OWN ALL 75; OWN PART 19; RENT ALL 6; POOL 0. | | |
| INVESTMENT --AVERAGE ACCOUNTS RECEIVABLE | 53352 | |
| --AVERAGE MERCHANDISE INVENTORY | 16801 | |
| --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 258394 | |
| TOTAL AVERAGE INVESTMENT | 328547 | |

*In 1979, the average annual cash salary per employee was $31,654 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $56,977 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $19,130 per firm; however, only 28% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $9,979 with an average of 4.6 owners per firm. Thus, the overall average compensation for owners was $45,903 per firm. In addition to this compensation, owners had an average return of approximately $89 per funeral with an average total of 210 funerals per firm for a total return of $18,690, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

## Selected Findings

**17.4.**

EAST NORTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 58 | 59 |
| 100-199 | SERVICES | 28 | 139 |
| 200-299 | SERVICES | 8 | 236 |
| 300 AND MORE | SERVICES | 6 | 386 |
| | ALL FIRMS | 100 | 114 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 35; PARTNERSHIP 10;
PRIVATE CORPORATION 54; PUBLIC CORPORATION 1.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.5 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .2 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 14117 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 30.79 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 18.77 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | .9 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | .7 |
| | --AVERAGE ANNUAL COMPENSATION* | 24693 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 15 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 63 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 93 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 9 |

MOTOR EQUIPMENT--OWN ALL 54; OWN PART 38; RENT ALL 7; POOL 1.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 33410 |
| | --AVERAGE MERCHANDISE INVENTORY | 12569 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 186250 |
| | TOTAL AVERAGE INVESTMENT | 232229 |

*In 1979, the average annual cash salary per employee was $14,117 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $23,999 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $8,540 per firm; however, only 31% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $24,693 with an average of 1.6 owners per firm. Thus, the overall average compensation for owners was $39,509 per firm. In addition to this compensation, owners had an average return of approximately $98 per funeral with an average total of 114 funerals per firm for a total return of $11,172, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.5.**

WEST NORTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 62 | 57 |
| 100-199 | SERVICES | 27 | 130 |
| 200-299 | SERVICES | 9 | 219 |
| 300 AND MORE | SERVICES | 2 | 371 |
| | ALL FIRMS | 100 | 96 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 37; PARTNERSHIP 8;
PRIVATE CORPORATION 53; PUBLIC CORPORATION 2.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.5 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .1 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 11476 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 26.60 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 22.87 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | .9 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | .5 |
| | --AVERAGE ANNUAL COMPENSATION* | 23754 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 19 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 60 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 90 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 13 |

MOTOR EQUIPMENT--OWN ALL 72; OWN PART 23; RENT ALL 4; POOL 1.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 30016 |
| | --AVERAGE MERCHANDISE INVENTORY | 13217 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 163729 |
| | TOTAL AVERAGE INVESTMENT | 206962 |

*In 1979, the average annual cash salary per employee was $11,476 with an average of 1.6 employees per firm. Thus, the overall average compensation for employees was $18,362 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $3,294 per firm; however, only 27% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $23,754 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $33,256 per firm. In addition to this compensation, owners had an average return of approximately $101 per funeral with an average total of 96 funerals per firm for a total return of $9,696, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

## Selected Findings

**17.6.**

EAST SOUTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 36 | 67 |
| 100-199 | SERVICES | 36 | 131 |
| 200-299 | SERVICES | 18 | 244 |
| 300 AND MORE | SERVICES | 10 | 481 |
| | ALL FIRMS | 100 | 163 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 21; PARTNERSHIP 15;
PRIVATE CORPORATION 64; PUBLIC CORPORATION 0.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.6 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .2 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 22596 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 22.95 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 8.20 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 1.5 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | 1.7 |
| | --AVERAGE ANNUAL COMPENSATION* | 14593 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 16 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 46 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 80 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 16 |

MOTOR EQUIPMENT--OWN ALL 68; OWN PART 25; RENT ALL 9; POOL 2.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 47375 |
| | --AVERAGE MERCHANDISE INVENTORY | 18371 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 249520 |
| | TOTAL AVERAGE INVESTMENT | 315266 |

*In 1979, the average annual cash salary per employee was $22,596 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $40,673 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $7,495 per firm; however, only 23% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $14,593 with an average of 3.2 owners per firm. Thus, the overall average compensation for owners was $46,698 per firm. In addition to this compensation, owners had an average return of approximately $144 per funeral with an average total of 163 funerals per firm for a total return of $23,472, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.7.**

WEST SOUTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 43 | 68 |
| 100-199 | SERVICES | 34 | 143 |
| 200-299 | SERVICES | 11 | 240 |
| 300 AND MORE | SERVICES | 12 | 523 |
| | ALL FIRMS | 100 | 167 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 23; PARTNERSHIP 12;
PRIVATE CORPORATION 65; PUBLIC CORPORATION 0.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.5 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .2 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 25687 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 17.57 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 17.57 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 1.8 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | 2.2 |
| | --AVERAGE ANNUAL COMPENSATION* | 8763 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 11 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 57 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 95 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 24 |

MOTOR EQUIPMENT--OWN ALL 81; OWN PART 11; RENT ALL 7; POOL 1.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 42148 |
| | --AVERAGE MERCHANDISE INVENTORY | 17439 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 225800 |
| | TOTAL AVERAGE INVESTMENT | 285387 |

*In 1979, the average annual cash salary per employee was $25,687 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $43,668 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $5,615 per firm; however, only 18% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $8,763 with an average of 4.0 owners per firm. Thus, the overall average compensation for owners was $35,052 per firm. In addition to this compensation, owners had an average return of approximately $72 per funeral with an average total of 167 funerals per firm for a total return of $12,024, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.8.**

MOUNTAIN

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 36 | 73 |
| 100-199 | SERVICES | 35 | 135 |
| 200-299 | SERVICES | 17 | 240 |
| 300 AND MORE | SERVICES | 12 | 485 |
| | ALL FIRMS | 100 | 171 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 15; PARTNERSHIP 10;
PRIVATE CORPORATION 75; PUBLIC CORPORATION 0.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.4 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .5 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 15603 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 34.62 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 28.85 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 1.4 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | 1.4 |
| | --AVERAGE ANNUAL COMPENSATION* | 12334 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 15 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 75 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 92 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 27 |

MOTOR EQUIPMENT--OWN ALL 82; OWN PART 12; RENT ALL 6; POOL 0.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 41028 |
| | --AVERAGE MERCHANDISE INVENTORY | 15260 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 197815 |
| | TOTAL AVERAGE INVESTMENT | 254103 |

*In 1979, the average annual cash salary per employee was $15,603 with an average of 1.9 employees per firm. Thus, the overall average compensation for employees was $29,646 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $9,862 per firm; however, only 35% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $12,334 with an average of 2.8 owners per firm. Thus, the overall average compensation for owners was $34,535 per firm. In addition to this compensation, owners had an average return of approximately $100 per funeral with an average total of 171 funerals per firm for a total return of $17,100, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

**17.9.**

PACIFIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

| | | PERCENT | AVERAGE NUMBER OF SERVICES |
|---|---|---|---|
| 0- 99 | SERVICES | 23 | 57 |
| 100-199 | SERVICES | 27 | 147 |
| 200-299 | SERVICES | 27 | 219 |
| 300 AND MORE | SERVICES | 23 | 602 |
| | ALL FIRMS | 100 | 251 |

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 15; PARTNERSHIP 19;
PRIVATE CORPORATION 66; PUBLIC CORPORATION 0.

| | | |
|---|---|---|
| PERSONNEL | | |
| EMPLOYEES | --AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES | 1.7 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES | .1 |
| | --AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS* | 27104 |
| | --PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN | 50.00 |
| | --PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN | 34.62 |
| OWNERS | --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS | 2.2 |
| | --AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS | 1.7 |
| | --AVERAGE ANNUAL COMPENSATION* | 10908 |
| COLLECTION | --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT | 35 |
| | --PERCENTAGE OF FIRMS WHICH CHARGE INTEREST | 81 |
| | --PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT | 88 |
| | --PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN | 31 |

MOTOR EQUIPMENT--OWN ALL 72; OWN PART 28; RENT ALL 0; POOL 0.

| | | |
|---|---|---|
| INVESTMENT | --AVERAGE ACCOUNTS RECEIVABLE | 57313 |
| | --AVERAGE MERCHANDISE INVENTORY | 16662 |
| | --AVERAGE FACILITIES, LAND, AND EQUIPMENT | 246164 |
| | TOTAL AVERAGE INVESTMENT | 320139 |

*In 1979, the average annual cash salary per employee was $27,104 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $48,787 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $14,594 per firm; however, only 50% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $10,908 with an average of 3.9 owners per firm. Thus, the overall average compensation for owners was $42,541 per firm. In addition to this compensation, owners had an average return of approximately $76 per funeral with an average total of 251 funerals per firm for a total return of $19,076, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

## Average and Percentage Per Service Income and Expense Statement
for All Services

**18.** UNITED STATES

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1429 | | 75.1 |
| INTERMENT RECEPTACLE CHARGE | | 241 | | 12.7 |
| OTHER FUNERAL HOME CHARGES | | 25 | | 1.3 |
| CASH ADVANCES | | 207 | | 10.9 |
| ALL OPERATING INCOME | | 1902 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 258 | | 13.5 | |
| INTERMENT RECEPTACLE COST | 128 | | 6.8 | |
| OTHER FUNERAL HOME COSTS | 15 | | .8 | |
| CASH ADVANCES | 191 | | 10.0 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 592 | 592 | 31.1 | 31.1 |
| OPERATING MARGIN | | 1310 | | 68.9 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 109 | | 5.7 | |
| COLLECTION | 26 | | 1.3 | |
| DIRECT FUNERAL | 58 | | 3.0 | |
| FACILITIES AND EQUIPMENT | 213 | | 11.3 | |
| GENERAL | 117 | | 6.1 | |
| PERSONNEL | 566 | | 29.9 | |
| PROMOTION | 58 | | 3.0 | |
| TAXES | 74 | | 3.9 | |
| ALL OPERATING EXPENSES | 1221 | 1221 | 64.2 | 64.2 |
| NET MARGIN BEFORE INCOME TAXES | | 89 | | 4.7 |

**18.1.** NEW ENGLAND

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1383 | | 76.9 |
| INTERMENT RECEPTACLE CHARGE | | 183 | | 10.2 |
| OTHER FUNERAL HOME CHARGES | | 10 | | .6 |
| CASH ADVANCES | | 220 | | 12.3 |
| ALL OPERATING INCOME | | 1796 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 236 | | 13.2 | |
| INTERMENT RECEPTACLE COST | 103 | | 5.7 | |
| OTHER FUNERAL HOME COSTS | 6 | | .3 | |
| CASH ADVANCES | 199 | | 11.1 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 544 | 544 | 30.3 | 30.3 |
| OPERATING MARGIN | | 1252 | | 69.7 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 109 | | 6.1 | |
| COLLECTION | 20 | | 1.1 | |
| DIRECT FUNERAL | 57 | | 3.2 | |
| FACILITIES AND EQUIPMENT | 250 | | 13.9 | |
| GENERAL | 108 | | 6.0 | |
| PERSONNEL | 566 | | 31.5 | |
| PROMOTION | 45 | | 2.5 | |
| TAXES | 79 | | 4.4 | |
| ALL OPERATING EXPENSES | 1234 | 1234 | 68.7 | 68.7 |
| NET MARGIN BEFORE INCOME TAXES | | 18 | | 1.0 |

**18.2.** MIDDLE ATLANTIC

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1491 | | 74.0 |
| INTERMENT RECEPTACLE CHARGE | | 247 | | 12.3 |
| OTHER FUNERAL HOME CHARGES | | 20 | | 1.0 |
| CASH ADVANCES | | 256 | | 12.7 |
| ALL OPERATING INCOME | | 2014 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 270 | | 13.5 | |
| INTERMENT RECEPTACLE COST | 130 | | 6.4 | |
| OTHER FUNERAL HOME COSTS | 13 | | .6 | |
| CASH ADVANCES | 243 | | 12.1 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 656 | 656 | 32.6 | 32.6 |
| OPERATING MARGIN | | 1358 | | 67.4 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 135 | | 6.7 | |
| COLLECTION | 17 | | .8 | |
| DIRECT FUNERAL | 90 | | 4.5 | |
| FACILITIES AND EQUIPMENT | 240 | | 11.9 | |
| GENERAL | 118 | | 5.9 | |
| PERSONNEL | 556 | | 27.5 | |
| PROMOTION | 68 | | 3.4 | |
| TAXES | 70 | | 3.5 | |
| ALL OPERATING EXPENSES | 1294 | 1294 | 64.2 | 64.2 |
| NET MARGIN BEFORE INCOME TAXES | | 64 | | 3.2 |

## Average and Percentage Per Service Income and Expense Statement

for All Services

**18.3.** SOUTH ATLANTIC

| | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| OPERATING INCOME | | | | |
| FUNERAL CHARGES | | 1373 | | 76.0 |
| INTERMENT RECEPTACLE CHARGE | | 227 | | 12.6 |
| OTHER FUNERAL HOME CHARGES | | 35 | | 1.9 |
| CASH ADVANCES | | 171 | | 9.5 |
| ALL OPERATING INCOME | | 1806 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 244 | | 13.5 | |
| INTERMENT RECEPTACLE COST | 118 | | 6.5 | |
| OTHER FUNERAL HOME COSTS | 18 | | 1.0 | |
| CASH ADVANCES | 157 | | 8.7 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 537 | 537 | 29.7 | 29.7 |
| OPERATING MARGIN | | 1269 | | 70.3 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 95 | | 5.2 | |
| COLLECTION | 33 | | 1.8 | |
| DIRECT FUNERAL | 50 | | 2.8 | |
| FACILITIES AND EQUIPMENT | 187 | | 10.4 | |
| GENERAL | 111 | | 6.2 | |
| PERSONNEL | 581 | | 32.2 | |
| PROMOTION | 55 | | 3.0 | |
| TAXES | 68 | | 3.8 | |
| ALL OPERATING EXPENSES | 1180 | 1180 | 65.4 | 65.4 |
| NET MARGIN BEFORE INCOME TAXES | | 89 | | 4.9 |

**18.4.** EAST NORTH CENTRAL

| | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| OPERATING INCOME | | | | |
| FUNERAL CHARGES | | 1552 | | 73.3 |
| INTERMENT RECEPTACLE CHARGE | | 300 | | 14.1 |
| OTHER FUNERAL HOME CHARGES | | 13 | | .6 |
| CASH ADVANCES | | 255 | | 12.0 |
| ALL OPERATING INCOME | | 2120 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 278 | | 13.1 | |
| INTERMENT RECEPTACLE COST | 158 | | 7.4 | |
| OTHER FUNERAL HOME COSTS | 9 | | .4 | |
| CASH ADVANCES | 227 | | 10.8 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 672 | 672 | 31.7 | 31.7 |
| OPERATING MARGIN | | 1448 | | 68.3 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 116 | | 5.5 | |
| COLLECTION | 23 | | 1.1 | |
| DIRECT FUNERAL | 55 | | 2.6 | |
| FACILITIES AND EQUIPMENT | 244 | | 11.5 | |
| GENERAL | 120 | | 5.6 | |
| PERSONNEL | 632 | | 29.8 | |
| PROMOTION | 67 | | 3.2 | |
| TAXES | 93 | | 4.4 | |
| ALL OPERATING EXPENSES | 1350 | 1350 | 63.7 | 63.7 |
| NET MARGIN BEFORE INCOME TAXES | | 98 | | 4.6 |

**18.5.** WEST NORTH CENTRAL

| | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| OPERATING INCOME | | | | |
| FUNERAL CHARGES | | 1460 | | 73.2 |
| INTERMENT RECEPTACLE CHARGE | | 302 | | 15.1 |
| OTHER FUNERAL HOME CHARGES | | 17 | | .9 |
| CASH ADVANCES | | 216 | | 10.8 |
| ALL OPERATING INCOME | | 1995 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 266 | | 13.3 | |
| INTERMENT RECEPTACLE COST | 166 | | 8.3 | |
| OTHER FUNERAL HOME COSTS | 14 | | .7 | |
| CASH ADVANCES | 198 | | 10.0 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 644 | 644 | 32.3 | 32.3 |
| OPERATING MARGIN | | 1351 | | 67.7 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 109 | | 5.4 | |
| COLLECTION | 19 | | 1.0 | |
| DIRECT FUNERAL | 58 | | 2.9 | |
| FACILITIES AND EQUIPMENT | 231 | | 11.6 | |
| GENERAL | 122 | | 6.1 | |
| PERSONNEL | 572 | | 28.8 | |
| PROMOTION | 63 | | 3.1 | |
| TAXES | 76 | | 3.8 | |
| ALL OPERATING EXPENSES | 1250 | 1250 | 62.7 | 62.7 |
| NET MARGIN BEFORE INCOME TAXES | | 101 | | 5.0 |

## Average and Percentage Per Service Income and Expense Statement
### for All Services

**18.6.** EAST SOUTH CENTRAL

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1475 | | 74.9 |
| INTERMENT RECEPTACLE CHARGE | | 284 | | 14.4 |
| OTHER FUNERAL HOME CHARGES | | 34 | | 1.7 |
| CASH ADVANCES | | 178 | | 9.0 |
| ALL OPERATING INCOME | | 1971 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 285 | | 14.4 | |
| INTERMENT RECEPTACLE COST | 146 | | 7.4 | |
| OTHER FUNERAL HOME COSTS | 17 | | .9 | |
| CASH ADVANCES | 169 | | 8.6 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 617 | 617 | 31.3 | 31.3 |
| OPERATING MARGIN | | 1354 | | 68.7 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 116 | | 5.9 | |
| COLLECTION | 40 | | 2.0 | |
| DIRECT FUNERAL | 47 | | 2.4 | |
| FACILITIES AND EQUIPMENT | 202 | | 10.2 | |
| GENERAL | 120 | | 6.1 | |
| PERSONNEL | 582 | | 29.6 | |
| PROMOTION | 47 | | 2.4 | |
| TAXES | 56 | | 2.8 | |
| ALL OPERATING EXPENSES | 1210 | 1210 | 61.4 | 61.4 |
| NET MARGIN BEFORE INCOME TAXES | | 144 | | 7.3 |

**18.7.** WEST SOUTH CENTRAL

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1403 | | 78.6 |
| INTERMENT RECEPTACLE CHARGE | | 185 | | 10.3 |
| OTHER FUNERAL HOME CHARGES | | 41 | | 2.3 |
| CASH ADVANCES | | 157 | | 8.8 |
| ALL OPERATING INCOME | | 1786 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 267 | | 14.9 | |
| INTERMENT RECEPTACLE COST | 103 | | 5.8 | |
| OTHER FUNERAL HOME COSTS | 23 | | 1.3 | |
| CASH ADVANCES | 152 | | 8.5 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 545 | 545 | 30.5 | 30.5 |
| OPERATING MARGIN | | 1241 | | 69.5 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 118 | | 6.6 | |
| COLLECTION | 38 | | 2.1 | |
| DIRECT FUNERAL | 64 | | 3.6 | |
| FACILITIES AND EQUIPMENT | 186 | | 10.4 | |
| GENERAL | 147 | | 8.2 | |
| PERSONNEL | 505 | | 28.3 | |
| PROMOTION | 52 | | 2.9 | |
| TAXES | 59 | | 3.3 | |
| ALL OPERATING EXPENSES | 1169 | 1169 | 65.4 | 65.4 |
| NET MARGIN BEFORE INCOME TAXES | | 72 | | 4.1 |

**18.8.** MOUNTAIN

| OPERATING INCOME | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| FUNERAL CHARGES | | 1161 | | 79.6 |
| INTERMENT RECEPTACLE CHARGE | | 100 | | 6.8 |
| OTHER FUNERAL HOME CHARGES | | 27 | | 1.9 |
| CASH ADVANCES | | 170 | | 11.7 |
| ALL OPERATING INCOME | | 1458 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 204 | | 14.0 | |
| INTERMENT RECEPTACLE COST | 59 | | 4.1 | |
| OTHER FUNERAL HOME COSTS | 16 | | 1.1 | |
| CASH ADVANCES | 155 | | 10.6 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 434 | 434 | 29.8 | 29.8 |
| OPERATING MARGIN | | 1024 | | 70.2 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 83 | | 5.7 | |
| COLLECTION | 22 | | 1.5 | |
| DIRECT FUNERAL | 54 | | 3.7 | |
| FACILITIES AND EQUIPMENT | 147 | | 10.1 | |
| GENERAL | 91 | | 6.3 | |
| PERSONNEL | 433 | | 29.7 | |
| PROMOTION | 40 | | 2.7 | |
| TAXES | 54 | | 3.7 | |
| ALL OPERATING EXPENSES | 924 | 924 | 63.4 | 63.4 |
| NET MARGIN BEFORE INCOME TAXES | | 100 | | 6.8 |

## Average and Percentage Per Service Income and Expense Statement for All Services

**18.9.**

PACIFIC

| | | AVERAGE | | PERCENTAGE |
|---|---|---|---|---|
| OPERATING INCOME | | | | |
| FUNERAL CHARGES | | 1072 | | 83.0 |
| INTERMENT RECEPTACLE CHARGE | | 53 | | 4.1 |
| OTHER FUNERAL HOME CHARGES | | 65 | | 5.0 |
| CASH ADVANCES | | 101 | | 7.9 |
| ALL OPERATING INCOME | | 1291 | | 100.0 |
| MERCHANDISE COSTS AND CASH ADVANCES | | | | |
| CASKET COST | 181 | | 14.1 | |
| INTERMENT RECEPTACLE COST | 30 | | 2.3 | |
| OTHER FUNERAL HOME COSTS | 44 | | 3.4 | |
| CASH ADVANCES | 98 | | 7.6 | |
| ALL MERCHANDISE COSTS AND CASH ADVANCES | 353 | 353 | 27.4 | 27.4 |
| OPERATING MARGIN | | 938 | | 72.6 |
| OPERATING EXPENSES | | | | |
| AUTOMOBILE | 61 | | 4.7 | |
| COLLECTION | 16 | | 1.2 | |
| DIRECT FUNERAL | 44 | | 3.4 | |
| FACILITIES AND EQUIPMENT | 126 | | 9.8 | |
| GENERAL | 85 | | 6.6 | |
| PERSONNEL | 422 | | 32.7 | |
| PROMOTION | 44 | | 3.4 | |
| TAXES | 64 | | 4.9 | |
| ALL OPERATING EXPENSES | 862 | 862 | 66.7 | 66.7 |
| NET MARGIN BEFORE INCOME TAXES | | 76 | | 5.9 |

## Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

**19.**

UNITED STATES

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 110 | 1025 | 1974 |
| FUNERAL B (SECOND LOWEST PRICED) | 160 | 1200 | 2320 |
| FUNERAL C (THIRD LOWEST PRICED) | 225 | 1365 | 2642 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 900 | 2698 | 9100 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1200 | 3110 | 12665 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 1363 | 3795 | 22340 |

**19.1.**

1. NEW ENGLAND

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 300 | 1070 | 1698 |
| FUNERAL B (SECOND LOWEST PRICED) | 416 | 1182 | 1720 |
| FUNERAL C (THIRD LOWEST PRICED) | 603 | 1296 | 1830 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1485 | 2385 | 4182 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1625 | 2700 | 6168 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 1775 | 3336 | 8354 |

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

## Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.[a] The Median was computed.

**19.2.**

2. *MIDDLE ATLANTIC*

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 190 | 1058 | 1974 |
| FUNERAL B (SECOND LOWEST PRICED) | 365 | 1223 | 2109 |
| FUNERAL C (THIRD LOWEST PRICED) | 496 | 1370 | 2283 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1275 | 2520 | 9100 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1400 | 2875 | 12665 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 1650 | 3322 | 15000 |

**19.3.**

3. *SOUTH ATLANTIC*

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 176 | 998 | 1955 |
| FUNERAL B (SECOND LOWEST PRICED) | 376 | 1193 | 1995 |
| FUNERAL C (THIRD LOWEST PRICED) | 471 | 1316 | 2469 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1296 | 2747 | 8090 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1623 | 3250 | 10345 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 2398 | 3981 | 22340 |

**19.4.**

4. *EAST NORTH CENTRAL*

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 110 | 1050 | 1850 |
| FUNERAL B (SECOND LOWEST PRICED) | 255 | 1260 | 2095 |
| FUNERAL C (THIRD LOWEST PRICED) | 382 | 1388 | 2287 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 900 | 2860 | 5648 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1200 | 3250 | 10270 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 1675 | 3975 | 17000 |

**19.5.**

5. *WEST NORTH CENTRAL*

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 230 | 1075 | 1742 |
| FUNERAL B (SECOND LOWEST PRICED) | 349 | 1254 | 1930 |
| FUNERAL C (THIRD LOWEST PRICED) | 580 | 1395 | 2045 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1118 | 2795 | 4795 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1288 | 3284 | 5645 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 1363 | 3973 | 12373 |

[a]The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

## Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.* The Median was computed.

**19.6.**

6. EAST SOUTH CENTRAL

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 200 | 975 | 1425 |
| FUNERAL B (SECOND LOWEST PRICED) | 485 | 1150 | 1650 |
| FUNERAL C (THIRD LOWEST PRICED) | 645 | 1295 | 1995 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1930 | 2789 | 4990 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 2095 | 3285 | 6720 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 2565 | 4200 | 10850 |

**19.7.**

7. WEST SOUTH CENTRAL

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 151 | 995 | 1649 |
| FUNERAL B (SECOND LOWEST PRICED) | 160 | 1137 | 2320 |
| FUNERAL C (THIRD LOWEST PRICED) | 225 | 1295 | 2642 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1661 | 2833 | 4900 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1757 | 3629 | 6400 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 2200 | 4756 | 12995 |

**19.8.**

8. MOUNTAIN

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 395 | 995 | 1475 |
| FUNERAL B (SECOND LOWEST PRICED) | 495 | 1175 | 1850 |
| FUNERAL C (THIRD LOWEST PRICED) | 925 | 1289 | 1975 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1590 | 2520 | 4475 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1640 | 2875 | 4975 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 2157 | 3715 | 5627 |

**19.9.**

9. PACIFIC

| | LOWEST | MEDIAN | HIGHEST |
|---|---|---|---|
| FUNERAL A (FIRST LOWEST PRICED) | 325 | 961 | 1506 |
| FUNERAL B (SECOND LOWEST PRICED) | 398 | 1095 | 1592 |
| FUNERAL C (THIRD LOWEST PRICED) | 493 | 1225 | 1769 |
| • • • | | | |
| FUNERAL X (THIRD HIGHEST PRICED) | 1145 | 2415 | 2975 |
| FUNERAL Y (SECOND HIGHEST PRICED) | 1348 | 2818 | 4300 |
| FUNERAL Z (FIRST HIGHEST PRICED) | 2041 | 3265 | 6000 |

*The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

## Non-Veterans

**(13) 20.A.** UNITED STATES (119786 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.76 | .90 | 338 | 69 |
| WELFARE-ADULT SERVICES | 1.73 | .61 | 500 | 83 |
| PARTIAL-ADULT SERVICES | 17.80 | 9.05 | 719 | 104 |
| TOTAL ABOVE SERVICES | 23.29 | 10.56 | 641 | 97 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 299 | .21 | .03 | 180 | 64 |
| 300- 499 | .91 | .27 | 415 | 54 |
| 500- 699 | 1.31 | .56 | 606 | 91 |
| 700- 899 | 2.07 | 1.18 | 809 | 116 |
| 900- 999 | 2.11 | 1.43 | 961 | 132 |
| 1000-1099 | 2.46 | 1.84 | 1058 | 149 |
| 1100-1199 | 3.39 | 2.78 | 1159 | 165 |
| 1200-1299 | 4.48 | 3.99 | 1259 | 186 |
| 1300-1399 | 5.22 | 5.01 | 1358 | 204 |
| 1400-1499 | 6.73 | 6.95 | 1459 | 235 |
| 1500-1599 | 8.79 | 9.65 | 1552 | 265 |
| 1600-1699 | 6.90 | 8.09 | 1657 | 290 |
| 1700-1799 | 6.69 | 8.31 | 1756 | 321 |
| 1800-1899 | 6.11 | 8.03 | 1856 | 350 |
| 1900-1999 | 5.44 | 7.52 | 1957 | 383 |
| 2000-2099 | 2.99 | 4.34 | 2054 | 406 |
| 2100-2199 | 2.58 | 3.92 | 2154 | 437 |
| 2200-2299 | 2.02 | 3.22 | 2256 | 472 |
| 2300-2499 | 2.53 | 4.29 | 2395 | 520 |
| 2500-2999 | 2.66 | 5.11 | 2713 | 648 |
| 3000 OR MORE | 1.11 | 2.92 | 3711 | 1006 |
| TOTAL TOTAL-ADULT SERVICES | 76.71 | 89.44 | 1649 | 303 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1414 | 255 |

## All Veterans

**(13) 20.B.** UNITED STATES (18765 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | .99 | .40 | 619 | 92 |
| PARTIAL-ADULT SERVICES | 15.41 | 7.61 | 751 | 107 |
| TOTAL ABOVE SERVICES | 16.40 | 8.01 | 743 | 106 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 299 | .09 | .01 | 191 | 38 |
| 300- 499 | .74 | .20 | 415 | 41 |
| 500- 699 | 1.20 | .48 | 602 | 79 |
| 700- 899 | 2.21 | 1.17 | 804 | 109 |
| 900- 999 | 2.13 | 1.35 | 962 | 131 |
| 1000-1099 | 2.76 | 1.92 | 1060 | 147 |
| 1100-1199 | 3.88 | 2.95 | 1158 | 167 |
| 1200-1299 | 5.00 | 4.14 | 1259 | 185 |
| 1300-1399 | 6.03 | 5.38 | 1359 | 203 |
| 1400-1499 | 6.91 | 6.61 | 1457 | 233 |
| 1500-1599 | 7.62 | 7.79 | 1557 | 262 |
| 1600-1699 | 7.25 | 7.88 | 1656 | 291 |
| 1700-1799 | 7.70 | 8.87 | 1755 | 320 |
| 1800-1899 | 6.64 | 8.09 | 1854 | 351 |
| 1900-1999 | 6.21 | 7.98 | 1956 | 380 |
| 2000-2099 | 3.92 | 5.29 | 2051 | 411 |
| 2100-2199 | 3.26 | 4.62 | 2153 | 444 |
| 2200-2299 | 2.33 | 3.45 | 2255 | 477 |
| 2300-2499 | 3.23 | 5.08 | 2391 | 513 |
| 2500-2999 | 3.38 | 6.04 | 2714 | 657 |
| 3000 OR MORE | 1.12 | 2.69 | 3639 | 987 |
| TOTAL TOTAL-ADULT SERVICES | 83.60 | 91.99 | 1674 | 310 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1522 | 276 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## (13)20.C. UNITED STATES (135 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | 1.48 | .78 | 689 | 100 |
| PARTIAL-ADULT SERVICES | 28.15 | 16.53 | 771 | 96 |
| TOTAL ABOVE SERVICES | 29.63 | 17.31 | 767 | 96 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .00 | .00 | 0 | 0 |
| 300- 499 | .00 | .00 | 0 | 0 |
| 500- 699 | 2.96 | 1.27 | 562 | 82 |
| 700- 899 | 1.48 | .90 | 795 | 72 |
| 900- 999 | 3.70 | 2.68 | 951 | 128 |
| 1000-1099 | .74 | .60 | 1070 | 114 |
| 1100-1199 | 5.19 | 4.64 | 1173 | 154 |
| 1200-1299 | 7.41 | 7.12 | 1261 | 142 |
| 1300-1399 | 6.67 | 6.95 | 1368 | 246 |
| 1400-1499 | 8.15 | 8.95 | 1442 | 267 |
| 1500-1599 | 8.90 | 10.49 | 1548 | 296 |
| 1600-1699 | 2.96 | 3.70 | 1639 | 307 |
| 1700-1799 | 4.45 | 5.90 | 1741 | 283 |
| 1800-1899 | 2.22 | 3.11 | 1836 | 349 |
| 1900-1999 | 5.93 | 8.81 | 1951 | 374 |
| 2000-2099 | .74 | 1.18 | 2095 | 482 |
| 2100-2199 | 3.70 | 6.13 | 2170 | 510 |
| 2200-2299 | .00 | .00 | 0 | 0 |
| 2300-2499 | 2.22 | 3.96 | 2339 | 483 |
| 2500-2999 | 2.96 | 6.30 | 2789 | 733 |
| 3000 OR MORE | .00 | .00 | 0 | 0 |
| TOTAL TOTAL-ADULT SERVICES | 70.37 | 82.69 | 1542 | 282 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1312 | 227 |

## (13)20.D. UNITED STATES (18630 FUNERALS)

All Eligible Veterans

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | .98 | .40 | 618 | 92 |
| PARTIAL-ADULT SERVICES | 15.33 | 7.55 | 751 | 107 |
| TOTAL ABOVE SERVICES | 16.31 | 7.95 | 743 | 106 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .09 | .01 | 191 | 38 |
| 300- 499 | .75 | .20 | 415 | 41 |
| 500- 699 | 1.19 | .47 | 603 | 79 |
| 700- 899 | 2.21 | 1.17 | 804 | 109 |
| 900- 999 | 2.12 | 1.34 | 962 | 131 |
| 1000-1099 | 2.78 | 1.93 | 1060 | 148 |
| 1100-1199 | 3.87 | 2.94 | 1158 | 167 |
| 1200-1299 | 4.99 | 4.12 | 1259 | 186 |
| 1300-1399 | 6.02 | 5.37 | 1359 | 203 |
| 1400-1499 | 6.89 | 6.60 | 1457 | 232 |
| 1500-1599 | 7.60 | 7.78 | 1557 | 262 |
| 1600-1699 | 7.27 | 7.91 | 1656 | 291 |
| 1700-1799 | 7.71 | 8.90 | 1755 | 321 |
| 1800-1899 | 6.67 | 8.12 | 1854 | 351 |
| 1900-1999 | 6.21 | 7.98 | 1956 | 380 |
| 2000-2099 | 3.95 | 5.31 | 2051 | 411 |
| 2100-2199 | 3.26 | 4.61 | 2153 | 444 |
| 2200-2299 | 2.35 | 3.47 | 2255 | 477 |
| 2300-2499 | 3.24 | 5.09 | 2392 | 513 |
| 2500-2999 | 3.39 | 6.03 | 2713 | 656 |
| 3000 OR MORE | 1.13 | 2.71 | 3639 | 987 |
| TOTAL TOTAL-ADULT SERVICES | 83.69 | 92.05 | 1675 | 310 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1523 | 277 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## (13)20.E. Spanish-American Veterans

UNITED STATES(6 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | .00 | .00 | 0 | 0 |
| PARTIAL-ADULT SERVICES | .00 | .00 | 0 | 0 |
| TOTAL ABOVE SERVICES | .00 | .00 | 0 | 0 |
| 0- 299 | .00 | .00 | 0 | 0 |
| 300- 499 | .00 | .00 | 0 | 0 |
| 500- 699 | .00 | .00 | 0 | 0 |
| 700- 899 | .00 | .00 | 0 | 0 |
| 900- 999 | .00 | .00 | 0 | 0 |
| 1000-1099 | 16.66 | 10.10 | 1021 | 175 |
| 1100-1199 | .00 | .00 | 0 | 0 |
| 1200-1299 | .00 | .00 | 0 | 0 |
| 1300-1399 | 16.66 | 13.24 | 1338 | 129 |
| 1400-1499 | 16.67 | 14.25 | 1440 | 150 |
| 1500-1599 | .00 | .00 | 0 | 0 |
| 1600-1699 | .00 | .00 | 0 | 0 |
| 1700-1799 | .00 | .00 | 0 | 0 |
| 1800-1899 | .00 | .00 | 0 | 0 |
| 1900-1999 | 16.67 | 19.73 | 1995 | 386 |
| 2000-2099 | 16.67 | 20.32 | 2054 | 393 |
| 2100-2199 | .00 | .00 | 0 | 0 |
| 2200-2299 | 16.67 | 22.36 | 2260 | 342 |
| 2300-2499 | .00 | .00 | 0 | 0 |
| 2500-2999 | .00 | .00 | 0 | 0 |
| 3000 OR MORE | .00 | .00 | 0 | 0 |
| TOTAL TOTAL-ADULT SERVICES | 100.00 | 100.00 | 1685 | 263 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1685 | 263 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

## (13)20.F. WWI Veterans

UNITED STATES(4515 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | .86 | .34 | 604 | 92 |
| PARTIAL-ADULT SERVICES | 14.78 | 7.51 | 773 | 113 |
| TOTAL ABOVE SERVICES | 15.64 | 7.85 | 764 | 112 |
| 0- 299 | .11 | .02 | 228 | 27 |
| 300- 499 | .62 | .17 | 418 | 51 |
| 500- 699 | 1.17 | .47 | 606 | 79 |
| 700- 899 | 2.04 | 1.08 | 807 | 111 |
| 900- 999 | 2.39 | 1.51 | 961 | 136 |
| 1000-1099 | 2.59 | 1.81 | 1060 | 141 |
| 1100-1199 | 3.99 | 3.03 | 1157 | 162 |
| 1200-1299 | 5.63 | 4.65 | 1257 | 188 |
| 1300-1399 | 6.20 | 5.54 | 1359 | 202 |
| 1400-1499 | 7.22 | 6.92 | 1458 | 223 |
| 1500-1599 | 8.69 | 8.88 | 1557 | 261 |
| 1600-1699 | 7.34 | 7.97 | 1655 | 288 |
| 1700-1799 | 7.67 | 8.83 | 1754 | 315 |
| 1800-1899 | 6.31 | 7.69 | 1853 | 347 |
| 1900-1999 | 5.96 | 7.66 | 1956 | 375 |
| 2000-2099 | 3.54 | 4.77 | 2048 | 414 |
| 2100-2199 | 2.83 | 4.02 | 2158 | 454 |
| 2200-2299 | 2.50 | 3.72 | 2259 | 480 |
| 2300-2499 | 3.54 | 5.56 | 2388 | 522 |
| 2500-2999 | 3.06 | 5.47 | 2721 | 667 |
| 3000 OR MORE | .97 | 2.38 | 3709 | 1026 |
| TOTAL TOTAL-ADULT SERVICES | 84.36 | 92.15 | 1662 | 304 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1521 | 274 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## (13)20.G. UNITED STATES (11826 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | 1.00 | .41 | 626 | 87 |
| PARTIAL-ADULT SERVICES | 14.80 | 7.26 | 754 | 108 |
| TOTAL ABOVE SERVICES | 15.80 | 7.67 | 746 | 106 |
| 0- 299 | .07 | .01 | 158 | 37 |
| 300- 499 | .80 | .22 | 415 | 41 |
| 500- 699 | 1.23 | .48 | 602 | 78 |
| 700- 899 | 2.15 | 1.12 | 801 | 109 |
| 900- 999 | 2.05 | 1.29 | 962 | 129 |
| 1000-1099 | 2.75 | 1.89 | 1060 | 150 |
| 1100-1199 | 3.85 | 2.90 | 1159 | 169 |
| 1200-1299 | 4.71 | 3.86 | 1260 | 185 |
| 1300-1399 | 5.99 | 5.29 | 1359 | 203 |
| 1400-1499 | 6.82 | 6.46 | 1457 | 233 |
| 1500-1599 | 7.32 | 7.40 | 1557 | 261 |
| 1600-1699 | 7.28 | 7.84 | 1656 | 290 |
| 1700-1799 | 7.88 | 8.98 | 1755 | 323 |
| 1800-1899 | 6.83 | 8.23 | 1854 | 352 |
| 1900-1999 | 6.54 | 8.32 | 1956 | 382 |
| 2000-2099 | 3.97 | 5.30 | 2051 | 406 |
| 2100-2199 | 3.59 | 5.03 | 2152 | 440 |
| 2200-2299 | 2.27 | 3.32 | 2254 | 479 |
| 2300-2499 | 3.20 | 4.99 | 2393 | 510 |
| 2500-2999 | 3.66 | 6.45 | 2709 | 651 |
| 3000 OR MORE | 1.25 | 2.95 | 3626 | 989 |
| TOTAL TOTAL-ADULT SERVICES | 84.20 | 92.33 | 1686 | 313 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1538 | 280 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

## (13)20.H. UNITED STATES (1409 FUNERALS) Korean Veterans

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | 1.06 | .44 | 623 | 124 |
| PARTIAL-ADULT SERVICES | 16.33 | 8.27 | 758 | 110 |
| TOTAL ABOVE SERVICES | 17.39 | 8.71 | 750 | 111 |
| 0- 299 | .21 | .03 | 216 | 61 |
| 300- 499 | .64 | .17 | 398 | 27 |
| 500- 699 | 1.28 | .52 | 606 | 88 |
| 700- 899 | 3.12 | 1.69 | 810 | 104 |
| 900- 999 | 1.35 | .87 | 967 | 138 |
| 1000-1099 | 2.91 | 2.05 | 1058 | 151 |
| 1100-1199 | 3.76 | 2.89 | 1153 | 177 |
| 1200-1299 | 5.18 | 4.35 | 1259 | 181 |
| 1300-1399 | 5.89 | 5.34 | 1358 | 203 |
| 1400-1499 | 6.74 | 6.55 | 1456 | 233 |
| 1500-1599 | 6.74 | 7.01 | 1557 | 271 |
| 1600-1699 | 7.45 | 8.22 | 1653 | 308 |
| 1700-1799 | 7.03 | 8.24 | 1756 | 313 |
| 1800-1899 | 7.24 | 8.98 | 1859 | 345 |
| 1900-1999 | 5.96 | 7.79 | 1958 | 380 |
| 2000-2099 | 5.18 | 7.11 | 2055 | 418 |
| 2100-2199 | 2.91 | 4.19 | 2156 | 442 |
| 2200-2299 | 2.91 | 4.39 | 2259 | 456 |
| 2300-2499 | 2.70 | 4.30 | 2387 | 527 |
| 2500-2999 | 2.56 | 4.65 | 2727 | 671 |
| 3000 OR MORE | .85 | 1.95 | 3430 | 821 |
| TOTAL TOTAL-ADULT SERVICES | 82.61 | 91.29 | 1656 | 305 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1498 | 271 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income

## Vietnam Veterans

**(13)20.I.** UNITED STATES (739 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | .54 | .18 | 452 | 103 |
| PARTIAL-ADULT SERVICES | 22.33 | 10.18 | 634 | 88 |
| TOTAL ABOVE SERVICES | 22.87 | 10.36 | 630 | 88 |
| 0- 299 | .00 | .00 | 0 | 0 |
| 300- 499 | .95 | .30 | 435 | 16 |
| 500- 699 | .41 | .16 | 545 | 78 |
| 700- 899 | 2.44 | 1.42 | 813 | 120 |
| 900- 999 | 2.71 | 1.88 | 966 | 126 |
| 1000-1099 | 3.79 | 2.91 | 1069 | 150 |
| 1100-1199 | 3.79 | 3.14 | 1151 | 168 |
| 1200-1299 | 5.41 | 4.89 | 1256 | 192 |
| 1300-1399 | 5.95 | 5.83 | 1361 | 212 |
| 1400-1499 | 6.90 | 7.21 | 1454 | 285 |
| 1500-1599 | 7.44 | 8.34 | 1559 | 260 |
| 1600-1699 | 6.90 | 8.19 | 1652 | 299 |
| 1700-1799 | 7.44 | 9.39 | 1756 | 331 |
| 1800-1899 | 5.95 | 7.97 | 1863 | 351 |
| 1900-1999 | 3.25 | 4.54 | 1944 | 383 |
| 2000-2099 | 3.65 | 5.40 | 2054 | 426 |
| 2100-2199 | 1.49 | 2.30 | 2147 | 489 |
| 2200-2299 | 1.76 | 2.85 | 2249 | 476 |
| 2300-2499 | 3.38 | 5.84 | 2399 | 476 |
| 2500-2999 | 2.98 | 5.84 | 2728 | 659 |
| 3000 OR MORE | .54 | 1.24 | 3186 | 847 |
| TOTAL TOTAL-ADULT SERVICES | 77.13 | 89.64 | 1616 | 299 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1391 | 251 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

## Other Eligible Veterans

**(13)20.J** UNITED STATES (135 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | .00 | .00 | 0 | 0 |
| WELFARE-ADULT SERVICES | 5.19 | 2.65 | 657 | 99 |
| PARTIAL-ADULT SERVICES | 31.11 | 16.32 | 674 | 57 |
| TOTAL ABOVE SERVICES | 36.30 | 18.97 | 672 | 63 |
| 0- 299 | .00 | .00 | 0 | 0 |
| 300- 499 | .00 | .00 | 0 | 0 |
| 500- 699 | 1.48 | .69 | 595 | 59 |
| 700- 899 | 2.96 | 1.81 | 786 | 72 |
| 900- 999 | 3.70 | 2.69 | 935 | 90 |
| 1000-1099 | 3.70 | 3.01 | 1046 | 126 |
| 1100-1199 | 3.70 | 3.32 | 1152 | 142 |
| 1200-1299 | 3.70 | 3.62 | 1257 | 162 |
| 1300-1399 | 4.45 | 4.70 | 1359 | 180 |
| 1400-1499 | 4.45 | 5.06 | 1462 | 236 |
| 1500-1599 | 7.42 | 8.96 | 1554 | 259 |
| 1600-1699 | 5.19 | 6.65 | 1649 | 315 |
| 1700-1799 | 5.19 | 7.08 | 1753 | 312 |
| 1800-1899 | 2.96 | 4.26 | 1849 | 431 |
| 1900-1999 | 4.45 | 6.68 | 1933 | 412 |
| 2000-2099 | 2.96 | 4.72 | 2049 | 506 |
| 2100-2199 | 1.48 | 2.51 | 2181 | 380 |
| 2200-2299 | .74 | 1.32 | 2290 | 551 |
| 2300-2499 | 1.48 | 2.78 | 2409 | 606 |
| 2500-2999 | 1.48 | 3.11 | 2701 | 666 |
| 3000 OR MORE | 2.22 | 8.07 | 4664 | 1140 |
| TOTAL TOTAL-ADULT SERVICES | 63.70 | 81.03 | 1635 | 302 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1285 | 215 |

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Charges And Costs For Firms Using Single Unit Pricing

**(13)21.** (67024 FUNERALS) **The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,[a] and the Average Casket Cost by Service Category**

| | TYPE OF SERVICE | | | |
|---|---|---|---|---|
| | TOTAL-ADULT | | ALL SERVICES | |
| DIVISION | FUNERAL CHARGES[a] | CASKET COST | FUNERAL CHARGES[a] | CASKET COST |
| UNITED STATES | 1658 | 307 | 1470 | 268 |
| 1. NEW ENGLAND | 1492 | 279 | 1304 | 236 |
| 2. MIDDLE ATLANTIC | 1602 | 302 | 1470 | 274 |
| 3. SOUTH ATLANTIC | 1596 | 285 | 1410 | 246 |
| 4. EAST NORTH CENTRAL | 1722 | 313 | 1539 | 276 |
| 5. WEST NORTH CENTRAL | 1650 | 300 | 1473 | 265 |
| 6. EAST SOUTH CENTRAL | 1665 | 327 | 1494 | 289 |
| 7. WEST SOUTH CENTRAL | 1668 | 323 | 1448 | 277 |
| 8. MOUNTAIN | 1394 | 277 | 1082 | 209 |
| 9. PACIFIC | 1410 | 295 | 1017 | 193 |

## Charges And Costs For Firms Using Bi-Unit Pricing

**(13)22.** (21966 FUNERALS)

| | TYPE OF SERVICE | | | |
|---|---|---|---|---|
| | TOTAL-ADULT | | ALL SERVICES | |
| DIVISION | FUNERAL CHARGES[a] | CASKET COST | FUNERAL CHARGES[a] | CASKET COST |
| UNITED STATES | 1575 | 287 | 1323 | 235 |
| 1. NEW ENGLAND | 1410 | 252 | 1206 | 216 |
| 2. MIDDLE ATLANTIC | 1658 | 297 | 1481 | 261 |
| 3. SOUTH ATLANTIC | 1607 | 305 | 1388 | 258 |
| 4. EAST NORTH CENTRAL | 1808 | 306 | 1571 | 263 |
| 5. WEST NORTH CENTRAL | 1720 | 316 | 1428 | 256 |
| 6. EAST SOUTH CENTRAL | 1765 | 341 | 1618 | 309 |
| 7. WEST SOUTH CENTRAL | 1425 | 288 | 1242 | 248 |
| 8. MOUNTAIN | 1510 | 262 | 1156 | 195 |
| 9. PACIFIC | 1214 | 213 | 971 | 159 |

[a]These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Charges And Costs For Firms Using Tri-Unit Pricing

**(13)23.** (11340 FUNERALS)

| DIVISION | TYPE OF SERVICE | | | |
|---|---|---|---|---|
| | TOTAL-ADULT | | ALL SERVICES | |
| | FUNERAL CHARGES* | CASKET COST | FUNERAL CHARGES* | CASKET COST |
| UNITED STATES | 1640 | 308 | 1385 | 256 |
| 1. NEW ENGLAND | 1549 | 267 | 1419 | 244 |
| 2. MIDDLE ATLANTIC | 1370 | 275 | 1234 | 245 |
| 3. SOUTH ATLANTIC | 1673 | 325 | 1470 | 281 |
| 4. EAST NORTH CENTRAL | 1769 | 329 | 1556 | 284 |
| 5. WEST NORTH CENTRAL | 1788 | 327 | 1553 | 287 |
| 6. EAST SOUTH CENTRAL | 1419 | 253 | 1233 | 214 |
| 7. WEST SOUTH CENTRAL | 1757 | 336 | 1473 | 275 |
| 8. MOUNTAIN | 1475 | 278 | 1168 | 220 |
| 9. PACIFIC | 1409 | 296 | 1074 | 212 |

## Charges And Costs For Firms Using Multi-Unit Pricing

**(13)24.** (38221 FUNERALS)

| DIVISION | TYPE OF SERVICE | | | |
|---|---|---|---|---|
| | TOTAL-ADULT | | ALL SERVICES | |
| | FUNERAL CHARGES* | CASKET COST | FUNERAL CHARGES* | CASKET COST |
| UNITED STATES | 1689 | 307 | 1429 | 255 |
| 1. NEW ENGLAND | 1640 | 281 | 1421 | 238 |
| 2. MIDDLE ATLANTIC | 1727 | 315 | 1510 | 270 |
| 3. SOUTH ATLANTIC | 1615 | 296 | 1287 | 230 |
| 4. EAST NORTH CENTRAL | 1830 | 341 | 1583 | 290 |
| 5. WEST NORTH CENTRAL | 1646 | 315 | 1436 | 270 |
| 6. EAST SOUTH CENTRAL | 1515 | 336 | 1347 | 294 |
| 7. WEST SOUTH CENTRAL | 1812 | 298 | 1506 | 249 |
| 8. MOUNTAIN | 1600 | 274 | 1197 | 200 |
| 9. PACIFIC | 1538 | 250 | 1265 | 200 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income — Multi-Unit Pricing

**Females**

**(13)25.A.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (63343 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.05 | .67 | 312 | 65 |
| WELFARE-ADULT SERVICES | 1.64 | .59 | 510 | 84 |
| PARTIAL-ADULT SERVICES | 17.84 | 9.18 | 725 | 105 |
| TOTAL ABOVE SERVICES | 22.53 | 10.44 | 654 | 98 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .22 | .03 | 186 | 65 |
| 300- 499 | .93 | .27 | 415 | 54 |
| 500- 699 | 1.32 | .57 | 605 | 92 |
| 700- 899 | 2.23 | 1.28 | 809 | 118 |
| 900- 999 | 2.18 | 1.49 | 961 | 132 |
| 1000-1099 | 2.58 | 1.94 | 1058 | 151 |
| 1100-1199 | 3.53 | 2.90 | 1158 | 166 |
| 1200-1299 | 4.67 | 4.16 | 1258 | 187 |
| 1300-1399 | 5.51 | 5.31 | 1358 | 205 |
| 1400-1499 | 7.08 | 7.33 | 1460 | 236 |
| 1500-1599 | 8.48 | 9.31 | 1551 | 263 |
| 1600-1699 | 7.12 | 8.36 | 1657 | 292 |
| 1700-1799 | 6.99 | 8.69 | 1755 | 318 |
| 1800-1899 | 6.10 | 8.02 | 1856 | 347 |
| 1900-1999 | 5.53 | 7.67 | 1956 | 378 |
| 2000-2099 | 2.92 | 4.25 | 2055 | 401 |
| 2100-2199 | 2.45 | 3.75 | 2155 | 433 |
| 2200-2299 | 1.82 | 2.90 | 2255 | 466 |
| 2300-2499 | 2.34 | 3.98 | 2396 | 516 |
| 2500-2999 | 2.52 | 4.85 | 2713 | 645 |
| 3000 OR MORE | .95 | 2.50 | 3697 | 998 |
| TOTAL TOTAL-ADULT SERVICES | 77.47 | 89.56 | 1631 | 297 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1411 | 252 |

**(13)25.B.** **Males**

UNITED STATES (75208 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| CHILD SERVICES | 3.42 | .85 | 358 | 72 |
| WELFARE-ADULT SERVICES | 1.63 | .58 | 510 | 84 |
| PARTIAL-ADULT SERVICES | 17.17 | 8.56 | 720 | 104 |
| TOTAL ABOVE SERVICES | 22.22 | 9.99 | 649 | 97 |
| DOLLAR RANGES FOR TOTAL-ADULT SERVICES | | | | |
| 0- 299 | .17 | .02 | 176 | 61 |
| 300- 499 | .85 | .24 | 415 | 52 |
| 500- 699 | 1.27 | .53 | 607 | 87 |
| 700- 899 | 1.97 | 1.10 | 808 | 112 |
| 900- 999 | 2.05 | 1.37 | 961 | 132 |
| 1000-1099 | 2.43 | 1.78 | 1059 | 147 |
| 1100-1199 | 3.39 | 2.72 | 1159 | 166 |
| 1200-1299 | 4.46 | 3.89 | 1260 | 184 |
| 1300-1399 | 5.17 | 4.87 | 1359 | 204 |
| 1400-1499 | 6.47 | 6.55 | 1458 | 233 |
| 1500-1599 | 8.76 | 9.45 | 1555 | 266 |
| 1600-1699 | 6.81 | 7.82 | 1656 | 290 |
| 1700- 799 | 6.69 | 8.14 | 1756 | 323 |
| 1800-:899 | 6.26 | 8.05 | 1856 | 352 |
| 1900-1999 | 5.55 | 7.53 | 1958 | 386 |
| 2000-2099 | 3.28 | 4.66 | 2052 | 412 |
| 2100-2199 | 2.85 | 4.25 | 2153 | 443 |
| 2200-2299 | 2.27 | 3.54 | 2256 | 477 |
| 2300-2499 | 2.87 | 4.75 | 2394 | 521 |
| 2500-2999 | 2.96 | 5.56 | 2714 | 653 |
| 3000 OR MORE | 1.25 | 3.20 | 3703 | 1006 |
| TOTAL TOTAL-ADULT SERVICES | 77.78 | 90.01 | 1671 | 310 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1444 | 263 |

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income By Age — Both Sexes

**(13)26.A.** *UNITED STATES (138551 FUNERALS)*

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES* | CASKET COST |
| CHILD SERVICES | 3.25 | .77 | 338 | 69 |
| WELFARE-ADULT SERVICES | 1.63 | .58 | 510 | 84 |
| PARTIAL-ADULT SERVICES | 17.48 | 8.84 | 723 | 104 |
| TOTAL ABOVE SERVICES | 22.36 | 10.19 | 651 | 98 |
| 15-24 | 1.69 | 1.97 | 1666 | 314 |
| 25-34 | 1.37 | 1.56 | 1628 | 300 |
| 35-44 | 1.76 | 2.04 | 1649 | 301 |
| 45-54 | 4.40 | 5.14 | 1668 | 307 |
| 55-59 | 4.23 | 4.96 | 1676 | 312 |
| 60-64 | 5.79 | 6.83 | 1684 | 313 |
| 65-69 | 12.85 | 15.05 | 1674 | 310 |
| 70-74 | 13.39 | 15.47 | 1651 | 302 |
| 75-79 | 9.46 | 10.93 | 1650 | 304 |
| 80-84 | 9.53 | 11.00 | 1649 | 304 |
| 85-89 | 7.77 | 8.90 | 1636 | 298 |
| 90 AND OLDER | 5.40 | 5.96 | 1577 | 284 |
| TOTAL TOTAL-ADULT SERVICES | 77.64 | 89.81 | 1653 | 304 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1429 | 258 |

AGE RANGES FOR TOTAL ADULT SERVICES

## Operating Service Income By Age — Females

**(13)26.B.** *UNITED STATES (63343 FUNERALS)*

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES* | CASKET COST |
| CHILD SERVICES | 3.05 | .67 | 312 | 65 |
| WELFARE-ADULT SERVICES | 1.64 | .59 | 510 | 84 |
| PARTIAL-ADULT SERVICES | 17.84 | 9.18 | 725 | 105 |
| TOTAL ABOVE SERVICES | 22.53 | 10.44 | 654 | 98 |
| 15-24 | .91 | 1.09 | 1683 | 311 |
| 25-34 | .87 | .96 | 1559 | 281 |
| 35-44 | 1.36 | 1.58 | 1639 | 298 |
| 45-54 | 3.38 | 4.03 | 1682 | 307 |
| 55-59 | 3.29 | 3.83 | 1643 | 302 |
| 60-64 | 4.54 | 5.32 | 1654 | 302 |
| 65-69 | 6.18 | 7.23 | 1651 | 302 |
| 70-74 | 17.96 | 20.84 | 1637 | 297 |
| 75-79 | 9.65 | 11.24 | 1643 | 303 |
| 80-84 | 11.14 | 12.99 | 1638 | 300 |
| 85-89 | 10.21 | 11.72 | 1618 | 291 |
| 90 AND OLDER | 7.98 | 8.79 | 1554 | 278 |
| TOTAL TOTAL-ADULT SERVICES | 77.47 | 89.56 | 1631 | 297 |
| TOTAL OF ALL SERVICES | 100.00 | 100.00 | 1411 | 252 |

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income By Age

**Males**

**(13) 26.C.** The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

*UNITED STATES* (75208 *FUNERALS*)

| SERVICE CATEGORY | PERCENTAGE OF . . . SERVICES REPORTED | PERCENTAGE OF . . . CHARGES REPORTED | AVERAGE FUNERAL CHARGES* | AVERAGE CASKET COST |
|---|---|---|---|---|
| *CHILD SERVICES* | 3.42 | .85 | 358 | 72 |
| *WELFARE-ADULT SERVICES* | 1.63 | .58 | 510 | 84 |
| *PARTIAL-ADULT SERVICES* | 17.17 | 8.56 | 720 | 104 |
| *TOTAL ABOVE SERVICES* | 22.22 | 9.99 | 649 | 97 |
| 15-24 | 2.34 | 2.69 | 1661 | 314 |
| 25-34 | 1.79 | 2.05 | 1656 | 307 |
| 35-44 | 2.10 | 2.41 | 1655 | 303 |
| 45-54 | 5.27 | 6.06 | 1661 | 307 |
| 55-59 | 5.02 | 5.89 | 1694 | 318 |
| 60-64 | 6.85 | 8.07 | 1701 | 319 |
| 65-69 | 18.47 | 21.50 | 1681 | 313 |
| 70-74 | 9.55 | 11.06 | 1671 | 311 |
| 75-79 | 9.29 | 10.67 | 1657 | 305 |
| 80-84 | 8.18 | 9.41 | 1661 | 308 |
| 85-89 | 5.70 | 6.57 | 1664 | 308 |
| 90 *AND OLDER* | 3.22 | 3.63 | 1626 | 296 |
| *TOTAL TOTAL-ADULT SERVICES* | 77.78 | 90.01 | 1671 | 310 |
| *TOTAL OF ALL SERVICES* | 100.00 | 100.00 | 1444 | 263 |

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

## Operating Service Income by Arrangement Status

**27.** The Percentage of Funeral Services and the Average Funeral Charges by Arrangement Status

| UNITED STATES (131480 FUNERALS) | | CHILD | WELFARE ADULT | PARTIAL ADULT | TOTAL ADULT | ALL SERVICES |
|---|---|---|---|---|---|---|
| | | (4501) | (2263) | (24218) | (107569) | (138551) |
| NON-PREARRANGED SERVICES | PERCENTAGE | 100.00 | 99.65 | 98.89 | 98.18 | 98.39 |
| | AVERAGE FUNERAL CHARGES | 338 | 510 | 723 | 1658 | 1431 |
| PREARRANGED SERVICES | PERCENTAGE | .00 | .35 | 1.11 | 1.82 | 1.61 |
| | AVERAGE FUNERAL CHARGES | 0 | 454 | 743 | 1735 | 1307 |
| ALL SERVICES | PERCENTAGE | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | AVERAGE FUNERAL CHARGES | 338 | 510 | 723 | 1653 | 1429 |

## Operating Service Income — Partial-Adult Services [a]

**28.** UNITED STATES (24218 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 34.90 | 49.68 | 1028 | 187 |
| PARTIAL ADULT RECEIVING | 22.69 | 18.64 | 594 | 51 |
| PARTIAL ADULT DIRECT | 17.58 | 10.70 | 440 | 30 |
| PARTIAL ADULT MISCELLANEOUS | 24.83 | 20.98 | 611 | 90 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 723 | 104 |

**28.1.** NEW ENGLAND (1206 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 23.63 | 24.57 | 738 | 122 |
| PARTIAL ADULT RECEIVING | 25.54 | 21.54 | 598 | 47 |
| PARTIAL ADULT DIRECT | 19.24 | 16.13 | 595 | 43 |
| PARTIAL ADULT MISCELLANEOUS | 31.59 | 37.76 | 848 | 129 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 710 | 90 |

[a] Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.

## Operating Service Income—Partial-Adult Services*

**28.2.** MIDDLE ATLANTIC (1978 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 22.24 | 33.93 | 1153 | 218 |
| PARTIAL ADULT RECEIVING | 25.18 | 24.43 | 733 | 65 |
| PARTIAL ADULT DIRECT | 15.57 | 9.43 | 458 | 40 |
| PARTIAL ADULT MISCELLANEOUS | 37.01 | 32.21 | 658 | 98 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 756 | 107 |

**28.3.** SOUTH ATLANTIC (5803 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 51.66 | 68.29 | 1092 | 195 |
| PARTIAL ADULT RECEIVING | 12.77 | 8.16 | 528 | 41 |
| PARTIAL ADULT DIRECT | 17.39 | 8.52 | 405 | 22 |
| PARTIAL ADULT MISCELLANEOUS | 18.18 | 15.03 | 683 | 96 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 826 | 127 |

**28.4.** EAST NORTH CENTRAL (5697 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 32.27 | 49.38 | 1338 | 247 |
| PARTIAL ADULT RECEIVING | 28.68 | 22.94 | 699 | 62 |
| PARTIAL ADULT DIRECT | 19.27 | 9.81 | 445 | 39 |
| PARTIAL ADULT MISCELLANEOUS | 19.78 | 17.87 | 790 | 127 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 874 | 130 |

**28.5.** WEST NORTH CENTRAL (2484 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 22.26 | 37.06 | 983 | 190 |
| PARTIAL ADULT RECEIVING | 33.82 | 29.47 | 514 | 42 |
| PARTIAL ADULT DIRECT | 13.45 | 8.88 | 390 | 29 |
| PARTIAL ADULT MISCELLANEOUS | 30.47 | 24.59 | 476 | 66 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 590 | 80 |

*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.

## Operating Service Income—Partial-Adult Services*

**28.6.** EAST SOUTH CENTRAL (1264 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 28.40 | 52.15 | 1223 | 223 |
| PARTIAL ADULT RECEIVING | 33.54 | 30.75 | 610 | 57 |
| PARTIAL ADULT DIRECT | 9.18 | 6.03 | 438 | 41 |
| PARTIAL ADULT MISCELLANEOUS | 28.88 | 11.07 | 255 | 28 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 666 | 94 |

**28.7.** WEST SOUTH CENTRAL (1713 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 35.72 | 44.00 | 584 | 99 |
| PARTIAL ADULT RECEIVING | 27.85 | 25.05 | 427 | 32 |
| PARTIAL ADULT DIRECT | 7.01 | 6.74 | 456 | 39 |
| PARTIAL ADULT MISCELLANEOUS | 29.42 | 24.21 | 390 | 64 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 474 | 66 |

**28.8.** MOUNTAIN (2366 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 43.24 | 47.67 | 591 | 104 |
| PARTIAL ADULT RECEIVING | 15.09 | 14.05 | 499 | 47 |
| PARTIAL ADULT DIRECT | 18.51 | 13.82 | 400 | 21 |
| PARTIAL ADULT MISCELLANEOUS | 23.16 | 24.46 | 566 | 86 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 536 | 76 |

**28.9.** PACIFIC (1707 FUNERALS)

| SERVICE CATEGORY | PERCENTAGE OF . . . | | AVERAGE | |
|---|---|---|---|---|
| | SERVICES REPORTED | CHARGES REPORTED | FUNERAL CHARGES | CASKET COST |
| PARTIAL ADULT FORWARDING | 20.21 | 30.17 | 861 | 162 |
| PARTIAL ADULT RECEIVING | 12.60 | 10.72 | 491 | 45 |
| PARTIAL ADULT DIRECT | 35.32 | 29.05 | 474 | 21 |
| PARTIAL ADULT MISCELLANEOUS | 31.87 | 30.06 | 544 | 66 |
| TOTAL PARTIAL ADULT SERVICES | 100.00 | 100.00 | 576 | 67 |

*Partial-Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.

## Average Values by Competition Category (all services)

**29.** UNITED STATES(138551 FUNERALS, 1047 FIRMS)

| NUMBER OF COMPETING FIRMS | 0 FIRMS | 1 FIRM | 2-3 FIRMS | 4 OR MORE |
|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 25 | 21 | 26 | 28 |
| AVERAGE SERVICES PER FIRM | 98 | 93 | 123 | 202 |
| OPERATING INCOME PER SERVICE | | | | |
| FUNERAL CHARGES | 1419 | 1508 | 1443 | 1397 |
| INTERMENT RECEPTACLE CHARGE | 265 | 301 | 244 | 207 |
| OTHER FUNERAL HOME CHARGES | 33 | 22 | 22 | 25 |
| CASH ADVANCES | 182 | 210 | 204 | 219 |
| ALL OPERATING INCOME | 1899 | 2041 | 1913 | 1848 |
| MERCHANDISE COSTS | | | | |
| CASKET COSTS | 261 | 280 | 257 | 249 |
| INTERMENT RECEPTACLE COSTS | 143 | 161 | 130 | 110 |
| OTHER FUNERAL HOME COSTS | 20 | 14 | 13 | 16 |
| CASH ADVANCES | 170 | 202 | 182 | 200 |
| ALL MERCHANDISE COSTS | 594 | 657 | 582 | 575 |
| OPERATING MARGIN | 1305 | 1384 | 1331 | 1273 |
| OPERATING EXPENSES | | | | |
| AUTOMOBIDE | 113 | 117 | 109 | 104 |
| COLLECTION | 23 | 23 | 25 | 28 |
| DIRECT FUNERAL | 58 | 62 | 55 | 58 |
| FACILITIES AND EQUIPMENT | 202 | 232 | 208 | 213 |
| GENERAL | 112 | 137 | 120 | 110 |
| PERSONNEL | 533 | 601 | 581 | 561 |
| PROMOTION | 48 | 57 | 60 | 61 |
| TAXES | 79 | 86 | 71 | 70 |
| ALL OPERATING EXPENSES | 1168 | 1315 | 1229 | 1205 |
| NET MARGIN | 137 | 69 | 102 | 68 |
| INVESTMENT DATA | | | | |
| ACCOUNTS RECEIVABLE | 25718 | 27998 | 34410 | 56637 |
| MERCHANDISE INVENTORY | 12213 | 12618 | 12839 | 16120 |
| BUILDING | 95019 | 105761 | 130180 | 165329 |
| FUNERAL SERVICE EQUIPMENT | 29445 | 27343 | 36311 | 55199 |
| MOTOR EQUIPMENT | 27860 | 28138 | 31050 | 40486 |
| ALL INVESTMENTS | 190255 | 201858 | 244790 | 333771 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | |
| FUNERAL CHARGES | 1638 | 1711 | 1661 | 1632 |
| CASKET COST | 308 | 323 | 301 | 297 |

## Average Values by Market Area Category (all services)

**30.** UNITED STATES(138551 FUNERALS, 1047 FIRMS)

| MARKET AREA POPULATION | 0-4999 | 5000-9999 | 10000-24999 | 25000-99999 | 100000 OR MORE |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 18 | 15 | 27 | 25 | 15 |
| AVERAGE SERVICES PER FIRM | 81 | 75 | 96 | 163 | 270 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1394 | 1500 | 1477 | 1462 | 1354 |
| INTERMENT RECEPTACLE CHARGE | 269 | 307 | 290 | 235 | 184 |
| OTHER FUNERAL HOME CHARGES | 39 | 28 | 25 | 20 | 25 |
| CASH ADVANCES | 178 | 197 | 201 | 215 | 217 |
| ALL OPERATING INCOME | 1880 | 2032 | 1993 | 1932 | 1780 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 253 | 282 | 272 | 260 | 242 |
| INTERMENT RECEPTACLE COSTS | 146 | 166 | 154 | 123 | 97 |
| OTHER FUNERAL HOME COSTS | 25 | 16 | 14 | 11 | 17 |
| CASH ADVANCES | 165 | 179 | 184 | 196 | 202 |
| ALL MERCHANDISE COSTS | 589 | 643 | 624 | 592 | 558 |
| OPERATING MARGIN | 1291 | 1389 | 1369 | 1340 | 1222 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 120 | 120 | 117 | 107 | 97 |
| COLLECTION | 27 | 23 | 22 | 28 | 26 |
| DIRECT FUNERAL | 55 | 69 | 59 | 52 | 61 |
| FACILITIES AND EQUIPMENT | 209 | 227 | 229 | 219 | 193 |
| GENERAL | 124 | 121 | 126 | 115 | 109 |
| PERSONNEL | 538 | 534 | 587 | 596 | 543 |
| PROMOTION | 51 | 54 | 63 | 59 | 57 |
| TAXES | 78 | 84 | 84 | 70 | 67 |
| ALL OPERATING EXPENSES | 1202 | 1232 | 1287 | 1246 | 1153 |
| NET MARGIN | 89 | 157 | 82 | 94 | 69 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 22021 | 20514 | 27943 | 46720 | 73559 |
| MERCHANDISE INVENTORY | 10396 | 11192 | 12826 | 14709 | 19254 |
| BUILDING | 76987 | 95681 | 108925 | 148254 | 211802 |
| FUNERAL SERVICE EQUIPMENT | 22844 | 25714 | 29402 | 47074 | 69744 |
| MOTOR EQUIPMENT | 24444 | 24419 | 29556 | 37286 | 46589 |
| ALL INVESTMENTS | 156692 | 177520 | 208652 | 293043 | 420948 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1605 | 1697 | 1687 | 1688 | 1594 |
| CASKET COST | 298 | 324 | 316 | 305 | 291 |

## Average Values by Market Area Category—Firms With Competition of 0 Firms

**30.A.** UNITED STATES(25479 FUNERALS, 260 FIRMS)

| MARKET AREA POPULATION | 0-4999 | 5000-9999 | 10000-24999 | 25000-99999 | 100000 OR MORE |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 44 | 27 | 22 | 5 | 2 |
| AVERAGE SERVICES PER FIRM | 87 | 86 | 114 | 165 | 170 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1377 | 1449 | 1454 | 1370 | 1574 |
| INTERMENT RECEPTACLE CHARGE | 256 | 289 | 270 | 239 | 239 |
| OTHER FUNERAL HOME CHARGES | 42 | 27 | 29 | 29 | 14 |
| CASH ADVANCES | 171 | 185 | 175 | 188 | 351 |
| ALL OPERATING INCOME | 1846 | 1950 | 1928 | 1826 | 2178 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 253 | 272 | 263 | 258 | 272 |
| INTERMENT RECEPTACLE COSTS | 140 | 156 | 144 | 127 | 116 |
| OTHER FUNERAL HOME COSTS | 30 | 16 | 13 | 12 | 13 |
| CASH ADVANCES | 163 | 160 | 170 | 160 | 387 |
| ALL MERCHANDISE COSTS | 586 | 604 | 590 | 557 | 788 |
| OPERATING MARGIN | 1260 | 1346 | 1338 | 1269 | 1390 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 116 | 112 | 117 | 85 | 129 |
| COLLECTION | 24 | 24 | 21 | 28 | 12 |
| DIRECT FUNERAL | 54 | 60 | 60 | 40 | 118 |
| FACILITIES AND EQUIPMENT | 200 | 201 | 215 | 155 | 277 |
| GENERAL | 116 | 111 | 108 | 107 | 125 |
| PERSONNEL | 522 | 493 | 587 | 539 | 507 |
| PROMOTION | 48 | 46 | 52 | 32 | 84 |
| TAXES | 84 | 80 | 79 | 59 | 67 |
| ALL OPERATING EXPENSES | 1164 | 1127 | 1239 | 1045 | 1319 |
| NET MARGIN | 96 | 219 | 99 | 224 | 71 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 23135 | 20445 | 31034 | 45345 | 48469 |
| MERCHANDISE INVENTORY | 10903 | 11290 | 15074 | 13660 | 20071 |
| BUILDING | 80972 | 97163 | 108323 | 157732 | 45404 |
| FUNERAL SERVICE EQUIPMENT | 25446 | 27940 | 34639 | 37473 | 68012 |
| MOTOR EQUIPMENT | 24961 | 26094 | 33217 | 39218 | 25770 |
| ALL INVESTMENTS | 165417 | 182932 | 222487 | 293428 | 207726 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1579 | 1681 | 1691 | 1586 | 1770 |
| CASKET COST | 298 | 321 | 312 | 306 | 308 |

## Average Values by Market Area Category—Firms With Competition of 1 Firm

**30.B.** UNITED STATES(20595 FUNERALS, 222 FIRMS)

| MARKET AREA POPULATION | 0-4999 | 5000-9999 | 10000-24999 | 25000-99999 | 100000 OR MORE |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 17 | 22 | 47 | 14 | 0 |
| AVERAGE SERVICES PER FIRM | 56 | 63 | 96 | 173 | 0 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1516 | 1552 | 1517 | 1462 | 0 |
| INTERMENT RECEPTACLE CHARGE | 361 | 336 | 311 | 239 | 0 |
| OTHER FUNERAL HOME CHARGES | 30 | 27 | 22 | 17 | 0 |
| CASH ADVANCES | 209 | 213 | 216 | 197 | 0 |
| ALL OPERATING INCOME | 2116 | 2128 | 2066 | 1915 | 0 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 278 | 298 | 285 | 262 | 0 |
| INTERMENT RECEPTACLE COSTS | 194 | 183 | 165 | 126 | 0 |
| OTHER FUNERAL HOME COSTS | 22 | 18 | 13 | 11 | 0 |
| CASH ADVANCES | 196 | 201 | 201 | 207 | 0 |
| ALL MERCHANDISE COSTS | 690 | 700 | 664 | 606 | 0 |
| OPERATING MARGIN | 1426 | 1428 | 1402 | 1309 | 0 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 138 | 127 | 117 | 102 | 0 |
| COLLECTION | 18 | 26 | 23 | 24 | 0 |
| DIRECT FUNERAL | 64 | 72 | 56 | 66 | 0 |
| FACILITIES AND EQUIPMENT | 241 | 280 | 243 | 182 | 0 |
| GENERAL | 137 | 156 | 138 | 123 | 0 |
| PERSONNEL | 666 | 549 | 623 | 568 | 0 |
| PROMOTION | 54 | 76 | 55 | 49 | 0 |
| TAXES | 77 | 94 | 89 | 77 | 0 |
| ALL OPERATING EXPENSES | 1395 | 1380 | 1344 | 1191 | 0 |
| NET MARGIN | 31 | 48 | 58 | 118 | 0 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 15671 | 19835 | 28339 | 54869 | 0 |
| MERCHANDISE INVENTORY | 9477 | 11259 | 13255 | 16479 | 0 |
| BUILDING | 63337 | 90408 | 120045 | 134109 | 0 |
| FUNERAL SERVICE EQUIPMENT | 17143 | 25652 | 28604 | 38289 | 0 |
| MOTOR EQUIPMENT | 20863 | 22119 | 30875 | 37391 | 0 |
| ALL INVESTMENTS | 126491 | 169273 | 221118 | 281137 | 0 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1662 | 1711 | 1724 | 1706 | 0 |
| CASKET COST | 309 | 334 | 329 | 309 | 0 |

## Average Values by Market Area Category—Firms With Competition of 2-3 Firms

**30.C.** UNITED STATES(33380 FUNERALS, 272 FIRMS)

| MARKET AREA POPULATION | 0-4999 | 5000-9999 | 10000-24999 | 25000-99999 | 100000 OR MORE |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 9 | 13 | 35 | 37 | 6 |
| AVERAGE SERVICES PER FIRM | 59 | 69 | 89 | 170 | 239 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1571 | 1522 | 1443 | 1450 | 1304 |
| INTERMENT RECEPTACLE CHARGE | 313 | 306 | 286 | 220 | 192 |
| OTHER FUNERAL HOME CHARGES | 28 | 31 | 27 | 15 | 36 |
| CASH ADVANCES | 163 | 181 | 201 | 224 | 149 |
| ALL OPERATING INCOME | 2075 | 2040 | 1957 | 1909 | 1681 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 274 | 284 | 262 | 255 | 241 |
| INTERMENT RECEPTACLE COSTS | 161 | 165 | 150 | 118 | 101 |
| OTHER FUNERAL HOME COSTS | 14 | 16 | 15 | 8 | 26 |
| CASH ADVANCES | 144 | 162 | 168 | 205 | 131 |
| ALL MERCHANDISE COSTS | 593 | 627 | 595 | 586 | 499 |
| OPERATING MARGIN | 1482 | 1413 | 1362 | 1323 | 1182 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 168 | 127 | 112 | 105 | 85 |
| COLLECTION | 65 | 12 | 21 | 25 | 26 |
| DIRECT FUNERAL | 77 | 93 | 59 | 49 | 47 |
| FACILITIES AND EQUIPMENT | 229 | 217 | 216 | 207 | 172 |
| GENERAL | 153 | 113 | 122 | 119 | 114 |
| PERSONNEL | 558 | 611 | 559 | 606 | 495 |
| PROMOTION | 70 | 45 | 74 | 56 | 57 |
| TAXES | 75 | 66 | 83 | 66 | 71 |
| ALL OPERATING EXPENSES | 1395 | 1284 | 1246 | 1233 | 1067 |
| NET MARGIN | 87 | 129 | 116 | 90 | 115 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 19393 | 20424 | 27769 | 44946 | 60292 |
| MERCHANDISE INVENTORY | 8400 | 10667 | 11686 | 15161 | 16292 |
| BUILDING | 72824 | 85029 | 103788 | 170618 | 215535 |
| FUNERAL SERVICE EQUIPMENT | 18209 | 17687 | 27955 | 51296 | 58069 |
| MOTOR EQUIPMENT | 24179 | 22625 | 26760 | 36516 | 51062 |
| ALL INVESTMENTS | 143005 | 156432 | 197958 | 318537 | 401250 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAL CHARGES | 1784 | 1677 | 1633 | 1672 | 1610 |
| CASKET COST | 317 | 317 | 300 | 298 | 303 |

## Average Values by Market Area Cagetory—Firms With Competition of 4 or More Firms

**30.D.** UNITED STATES(59097 FUNERALS, 293 FIRMS)

| MARKET AREA POPULATION | 0-4999 | 5000-9999 | 10000-24999 | 25000-99999 | 100000 OR MORE |
|---|---|---|---|---|---|
| PERCENTAGE OF FIRMS | 3 | 3 | 10 | 39 | 45 |
| AVERAGE SERVICES PER FIRM | 179 | 83 | 80 | 154 | 276 |
| OPERATING INCOME PER SERVICE | | | | | |
| FUNERAL CHARGES | 1181 | 1647 | 1496 | 1486 | 1355 |
| INTERMENT RECEPTACLE CHARGE | 191 | 349 | 269 | 248 | 182 |
| OTHER FUNERAL HOME CHARGES | 43 | 26 | 24 | 24 | 24 |
| CASH ADVANCES | 193 | 296 | 208 | 216 | 221 |
| ALL OPERATING INCOME | 1608 | 2318 | 1997 | 1974 | 1782 |
| MERCHANDISE COSTS | | | | | |
| CASKET COSTS | 200 | 293 | 280 | 265 | 240 |
| INTERMENT RECEPTACLE COSTS | 107 | 181 | 145 | 133 | 97 |
| OTHER FUNERAL HOME COSTS | 13 | 15 | 15 | 13 | 17 |
| CASH ADVANCES | 157 | 300 | 207 | 187 | 206 |
| ALL MERCHANDISE COSTS | 477 | 793 | 647 | 598 | 560 |
| OPERATING MARGIN | 1131 | 1525 | 1350 | 1376 | 1222 |
| OPERATING EXPENSES | | | | | |
| AUTOMOBILE | 84 | 144 | 140 | 112 | 98 |
| COLLECTION | 26 | 28 | 16 | 32 | 26 |
| DIRECT FUNERAL | 31 | 50 | 65 | 53 | 61 |
| FACILITIES AND EQUIPMENT | 207 | 252 | 259 | 251 | 193 |
| GENERAL | 124 | 86 | 134 | 111 | 108 |
| PERSONNEL | 440 | 573 | 549 | 604 | 549 |
| PROMOTION | 46 | 57 | 91 | 67 | 56 |
| TAXES | 51 | 138 | 85 | 73 | 66 |
| ALL OPERATING EXPENSES | 1009 | 1328 | 1339 | 1303 | 1157 |
| NET MARGIN | 122 | 197 | 11 | 73 | 65 |
| INVESTMENT DATA | | | | | |
| ACCOUNTS RECEIVABLE | 41724 | 25666 | 20782 | 46276 | 75793 |
| MERCHANDISE INVENTORY | 13188 | 12150 | 10570 | 13949 | 19561 |
| BUILDING | 95143 | 160087 | 86049 | 130731 | 216351 |
| FUNERAD SERVICE EQUIPMENT | 26317 | 40459 | 26668 | 46826 | 71103 |
| MOTOR EQUIPMENT | 33722 | 31267 | 26786 | 37716 | 46710 |
| ALL INVESTMENTS | 210194 | 269629 | 170855 | 275498 | 429518 |
| AVERAGE PER TOTAL-ADULT FUNERAL | | | | | |
| FUNERAD CHARGES | 1504 | 1824 | 1708 | 1712 | 1589 |
| CASKET COST | 261 | 333 | 326 | 310 | 289 |